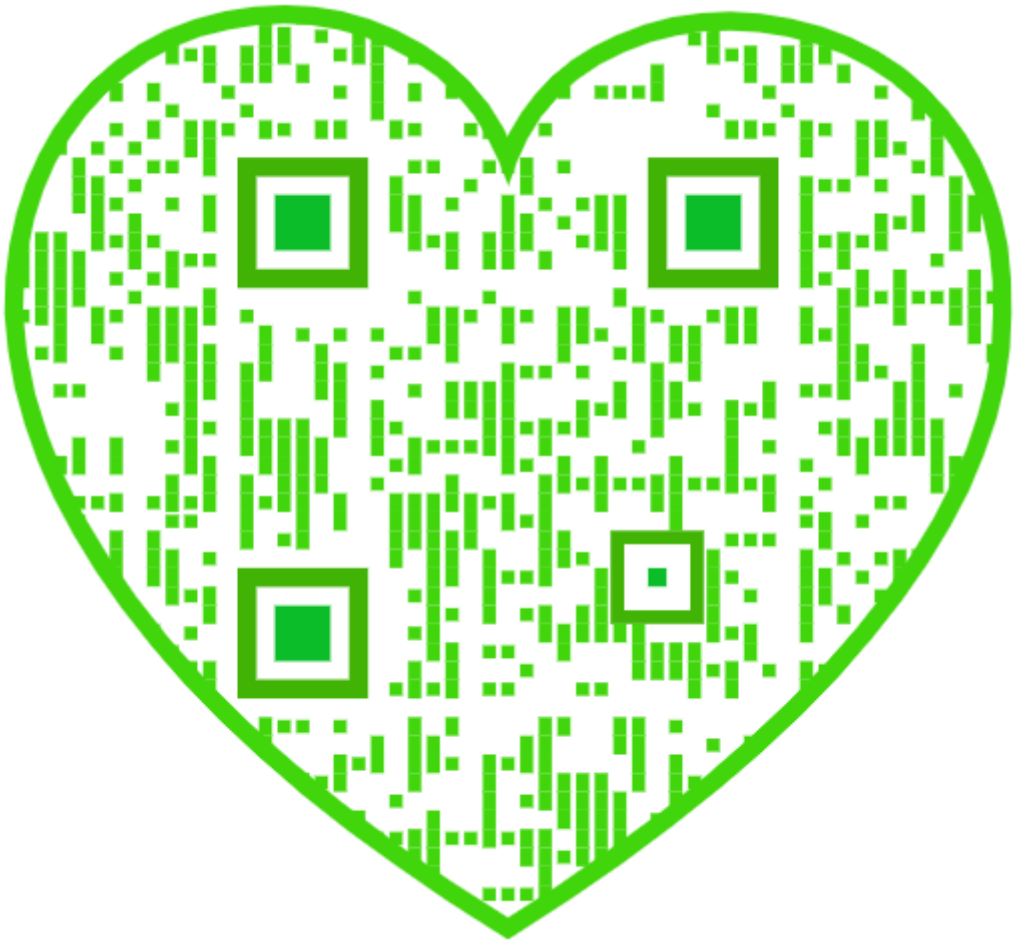

FREIGHT BUSINESS AND AFFAIRS.

FORMING ONE OF THE TWELVE VOLUMES OF THE REVISED AND ENLARGED EDITION OF

THE SCIENCE OF RAILWAYS.

BY

MARSHALL M. KIRKMAN.

FREIGHT BUSINESS AND AFFAIRS

TREATS OF THE EXTENT, NATURE AND WANTS OF THE SERVICE: EFFECTIVE UTILIZATION OF EQUIPMENT: ORGANIZATION: DUTIES AND RESPONSIBILITIES OF COMMON CARRIERS, AND THEIR CLASSIFICATIONS AND TARIFFS. IT ALSO CONTAINS AN ACCOUNT OF THE RULES AND REGULATIONS NECESSARY TO SECURE ACCURACY AND CLEARNESS IN THE FISCAL AFFAIRS, RECORDS AND RETURNS OF THIS IMPORTANT BRANCH OF THE SERVICE, WITH OTHER VALUABLE DETAILS.

VOLUME VI.

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INTRODUCTION.

The freight business of railroads overshadows all others. Its complexity surpasses the comprehension of man, because every civilized being influences its ebb and flow to a greater or lesser extent. The methods portrayed in this volume, while not exhaustive, are such as have received the approval of men of the greatest experience in such matters. The Fiscal Affairs and Accounts of railroads in respect to freight matters are exceedingly complex under the most favorable circumstances. I have sought to simplify them as much as possible without omitting any necessary safeguards. What I have to say here reflects the experience and observation of nearly a half a century of work. I do not seek in this case, any more than I have in others, to say something original. I have sought simply what is best, not only in my own experience, but so far as practicable in the experience of others, and it is upon these ground that I offer what I have to say to railway men.

TABLE OF CONTENTS.

PAGE

INTRODUCTION, ... 1

CHAPTER I. The effective use of freight cars. Efficient service. Misrepresentations of shippers, ... 5

CHAPTER II. Effective use of freight cars. Freight classification and rates. The classification table. Uniformity in classification. Cause of reduction of railway rates in the United States. Comparisons with other countries, 26

CHAPTER III. Effective use of freight cars. Regulations governing schedules of fares and freight rates, . . . 42

CHAPTER IV. Effective use of freight cars. Cars: Their development and use. Seals. The limitations of a company's equipment. Car service and attendant details. Effective use of cars. Car service associations. Prevention of delay in loading and unloading. Demurrage. Cars used jointly by railroads. The car accountant. Private cars owned by patrons. Fast freight lines, ... 49

CHAPTER V. Principles and methods governing the fiscal affairs of railroads, ... 77

CHAPTER VI. Principles and methods governing freight traffic, ... 93

CHAPTER VII. Traffic regulations and fiscal methods, . . 109

CHAPTER VIII. Fiscal affairs of English railways, . . . 318

APPENDIXES:

Appendix A. Demurrage rules of the Southern Railway and Steamship Association, ... 327

Appendix B embraces forms as follows:

FORM 1. RECEIPT FOR FREIGHT. Used by agents in receipting to shippers for freight delivered to the carrier to be transported over its line, ... 329

PAGE

FORM 2. SHIPPING BILL FOR FREIGHT. Used by the shipper to furnish the carrier with description of property and directions for transportation over its line, ... 340

FORM 3. NOTICE OF NO BUSINESS TO REPORT. Used by agents to advise the freight auditor that they have no business to report on certain forms that are required at stated periods, ... 341

FORM 4. CONDUCTOR'S RETURN FOR FREIGHT LOADED AT STATIONS WHERE THERE ARE NO AGENTS. Used by conductors to advise the freight auditor of freight taken into their trains at stations where there are no agents, and that certain agents have been furnished with way-billing instructions for such freight, ... 342

FORM 5. CONDUCTOR'S WAY-BILLING DIRECTIONS FOR FREIGHT LOADED AT STATIONS WHERE THERE ARE NO AGENTS. Used by conductors to advise the agent at a regular station of the way-billing directions for freight taken into his train at stations where there are no agents, ... 343

FORM 6. CONDUCTOR'S RECORD OF FREIGHT LOADED AT STATIONS WHERE THERE ARE NO AGENTS. Used by conductors as a record of freight taken into their trains at stations where there are no agents, and for obtaining a receipt of the agent at the station furnished with way-billing directions for charges the conductors have collected, ... 84

FORM 7. RECEIPT FOR PREPAID FREIGHT CHARGES. Used by the forwarding agent in receipting to shippers for money received to prepay the charges upon freight to be transported over the lines of a carrier, . . . 344

FORM 7A. RECORD OF PREPAID FREIGHT CHARGES. Retained as a station record of prepaid charges collected, ... 346

FORM 8. RECEIPT FOR PREPAID FREIGHT CHARGES. Used for the same purpose as No. 7 when one shipper delivers at one time a number of consignments, the charges upon which are to be prepaid, ... 347

FORM 8A. RECORD OF PREPAID FREIGHT CHARGES. Used for the same purpose as No. 7A, ... 348

FORM 9. RECORD OF AND RECEIPT FOR ADVANCED CHARGES. Used by agents for keeping a record of and obtaining a receipt for charges advanced on freight way-billed from their stations, ... 349

FORM 10. WAY-BILL FOR FREIGHT. A statement made up by the forwarding agent describing property to be transported, specifying the station from and to, consignor, consignee, service which has been and is to be performed, and the charges incidental thereto, ... 350

FORM 10A. WAY-BILL FOR LIVE-STOCK. The same as No. 10, except that a coupon or stub is attached which is filled out by the forwarding agent and used at the stock yards to expedite the delivery and handling of stock, ... 351

FORM 11. LOADED CAR TICKET. Used as a substitute for the way-bill when it is impracticable to have the original way-bill accompany the freight, ... 353

FORM 12. RETURN FOR LOADED CAR TICKET. Used to advise the freight auditor that a loaded car ticket has been used, and to give him reference to the regular way-bills for the freight loaded in the car, . . 354

FORM 13. RECORD OF LOADED CAR TICKET. Used as a station record of No. 11 at the forwarding station, ... 355

FORM 14. RETURN FOR BULK FREIGHT WEIGHED AT DESTINATION. Used by receiving agents to advise forwarding agents of the weight and charges upon bulk freight weighed at destination, ... 356

FORM 15. RECORD OF BULK FREIGHT WEIGHED AT DESTINATION. Record of No. 14 retained at the receiving station, ... 357

FORM 16. RECORD OF FREIGHT TRANSFERRED. Used by agents at junction and other transfer points for keeping a record of all freight transferred, ... 358

FORM 17. MONTHLY RETURN OF UNREFUNDED CHARGES. Used by agents to advise the freight auditor of unrefunded charges that should be charged to their account and credited on the books of the company to the proper account, ... 359

PAGE

FORM 18. AGENT'S NOTICE OF ERRORS AND OMISSIONS IN LOCAL WAY-BILLS. Used by agents to advise other agents in interest of changes made in local way-bills, ... 360

FORM 19. AGENT'S NOTICE OF ERRORS AND OMISSIONS IN INTER-LINE WAY-BILLS. Used by agents to advise the freight auditor of changes made in inter-line way-bills, ... 361

FORM 20. FREIGHT BILL. Used by receiving agents in rendering an account of and receipting for the charges collected by them for the transportation of freight, ... 362

FORM 21. RECORD OF FREIGHT RECEIVED AND AGENT'S BALANCE THEREOF. A record in which receiving agents enter the details of each way-bill received by them, provided with proper columns for entering cash collections, etc., to enable the agent or cashier to balance the charges on freight received with the cash collections, ... 363

FORM 22. DUPLICATE FREIGHT BILL. Used in furnishing duplicates of No. 20, the intention being to avoid liability of error and fraud by using a special form for this purpose, ... 364

FORM 23. RECONSIGNING TICKET. Used as a substitute for a way-bill at points where a company has two or more stations and freight is reconsigned for delivery to connecting lines, when it is desirable that the original way-bill be taken up and accounted for at the station to which it was originally way-billed, the delivery to connecting line being at another station, ... 365

FORM 24. RETURN FOR RECONSIGNING TICKET. Used to advise the freight auditor of the issuance of the reconsigning ticket, the way-bill reference for the car, and the charges for reconsigning, ... 366

FORM 25. RECORD OF RECONSIGNING TICKET. The station record of Nos. 23 and 24, ... 367

FORM 26. RETURN OF WEIGHTS OF IRON ORE RECEIVED. Used by the weigh-master at ore docks for advising the freight auditor of the weights of iron ore received, ... 368

FORM 27. STATEMENT TO THE MINE OWNER. Used by the weigh-master at ore docks in making a statement to the mine owner of the weights of iron ore received from his mines, ... 369

FORM 28. RECORD OF WEIGHTS OF IRON ORE. The weigh-master's record of the weights of iron ore received at the dock which is used in making up the accounts at the dock, ... 370

FORM 29. FREIGHT AUDITOR'S NOTICE OF ERRORS AND OMISSIONS IN LOCAL WAY-BILLS. Used by the freight auditor to advise agents of corrections in local way-bills, ... 371

FORM 30. FREIGHT AUDITOR'S NOTICE OF ERRORS AND OMISSIONS IN INTER-LINE WAY-BILLS. Used by the freight auditor to advise agents of corrections in inter-line way-bills, ... 372

FORM 31. STATEMENT OF FREIGHT WEIGHED EN ROUTE. Used by weigh-masters at track scales to advise the forwarding agents of the weight of cars weighed en route, ... 373

FORM 32. RECORD OF FREIGHT WEIGHED EN ROUTE. The weigh-master's record of freight weighed on track scales, ... 374

FORM 33. RECEIPT FOR MISCELLANEOUS CHARGES. Used to receipt for charges incidental to the transportation of freight collected by an agent when no other specific form is provided for receipting for same, . . . 375

FORM 34 RECORD OF MISCELLANEOUS CHARGES COLLECTED. Station record of miscellaneous collections, ... 376

FORM 35. RETURN OF MISCELLANEOUS FREIGHT COLLECTIONS NOT WAY-BILLED. Used by agents in furnishing the freight auditor with a statement of miscellaneous charges incidental to freight traffic accruing at their stations, ... 377

FORM 36. RECEIPT FOR DOCKAGE OR TERMINAL CHARGES. Used in receipting for dockage or terminal charges on freight in connection with which the carrier performs no other service, ... 378

PAGE

FORM 37. RECORD OF FREIGHT RECEIVED SUBJECT TO TERMINAL CHARGE ONLY. Station record of No. 36, ... 379

FORM 38. RECEIPT FOR CASH COLLECTED. Used by the Captain or Purser of a ferry boat in receipting for ferry charges collected, . . . 380

FORM 39. RECORD OF CASH COLLECTED. The record of No. 38 retained by the person issuing the receipt, ... 381

FORM 40. RETURN OF FERRY COLLECTIONS. The daily return to the freight auditor of the business transacted and charges collected for ferriage, ... 382

FORM 41. STATEMENT OF FERRY COLLECTIONS. Statement accompanying the cash collected on ferry business that is turned over to an agent, . 383

FORM 42. RECORD OF FERRY COLLECTIONS. The record kept by the Captain or Purser of the business transacted, and the charges collected, which provides a place for the receipt of the agent for the cash turned over to him, ... 384

FORM 43. ORDER FOR SWITCHING. Used by agents to instruct yardmasters to perform switching, ... 385

FORM 44. RECEIPT FOR SWITCHING CHARGES. Used by agents in receipting for switching charges collected, ... 386

FORM 45. RECORD OF SWITCHING. The station record of switching charges performed, ... 387

FORM 46. SWITCHING WAY-BILL. Delivered to the agent or yardmaster of a connecting line that he may know the service that is to be performed, ... 388

FORM 47. RETURN FOR SWITCHING CHARGES COLLECTIBLE. Used by agents in reporting switching charges to the freight auditor that are to be collected from other carriers through the general office, ... 389

FORM 47A. STATEMENT OF SWITCHING CHARGES COLLECTIBLE. Used by agents to advise the general freight agent of switching performed for other carriers, ... 390

FORM 48. RECORD OF SWITCHING CHARGES COLLECTIBLE. The station record of switching for other carriers, ... 391

FORM 49. RETURN FOR SWITCHING CHARGES DUE OTHER COMPANIES. Used by agents in reporting to the freight auditor switching that they have requested other carriers to perform, the charges for which are payable through the general office, ... 392

FORM 49A. STATEMENT OF SWITCHING CHARGES DUE OTHER COMPANIES. Used by agents to advise the general freight agent of switching performed by other carriers upon his request, ... 393

FORM 50. RECORD OF SWITCHING CHARGES DUE OTHER COMPANIES. The station record of switching performed by other carriers, ... 394

FORM 51. RECORD OF AND RECEIPT FOR INTERLINE CHARGES PREPAID. The station record of interline charges prepaid on freight received, provided with a column for the receipt for amounts paid out, ... 395

FORM 52. RECORD OF UNREFUNDED CHARGES. The station record of unrefunded charges, provided with a column for the receipt for amount paid out, ... 396

FORM 53. STATEMENT OF WAY-BILLING. Used by agents instead of making copies of way-bills 397

FORM 54. DAILY TRAIN RETURN OF MILK SHIPPED. Used by agents to advise the freight auditor of the quantity of milk forwarded on each train, 398

FORM 55. MONTHLY RETURN OF MILK TICKET SALES. Used by agents in reporting to the freight auditor the milk ticket sales, ... 399

FORM 56. RECORD OF MONTHLY RETURN OF MILK TICKET SALES. The station record of milk ticket sales, ... 400

FORM 57. DAILY RETURN OF FREIGHT EARNINGS. Used by agents in reporting to the freight auditor the freight earnings of each day, and used by that official in making a daily estimate of the earnings of the whole road, ... 401

PAGE

FORM 58. JUNCTION RETURN OF INTERLINE WAY-BILLS. Used by agents at junctions with other roads in reporting to the freight auditor all way-bills received from and delivered to connecting lines, ... 402

FORM 59. JUNCTION RETURN OF INTERLINE WAY-BILLS. Used by agents to furnish the general freight agent with the same information as that shown on Form No. 58, ... 402

FORM 60. RECORD OF INTERLINE WAY-BILLS. Used as the station record of Nos. 58 and 59, ... 404

FORM 61. MONTHLY ABSTRACT OF LOCAL WAY-BILLS FORWARDED. Used by agents in making a statement to the freight auditor of the totals of all local way-bills forwarded, ... 406

FORM 62. RECORD OF MONTHLY ABSTRACT OF LOCAL WAY-BILLS FORWARDED. Station record of No. 61, ... 407

FORM 63. MONTHLY ABSTRACT OF LOCAL WAY-BILLS RECEIVED. Used by agents in making a statement to the freight auditor of the totals of all way-bills received, ... 408

FORM 64. RECORD OF MONTHLY ABSTRACT OF LOCAL WAY-BILLS RECEIVED. Station record of No. 63, ... 409

FORM 65. MONTHLY ABSTRACT OF INTERLINE WAY BILLS FORWARDED. Used by agents in making a statement to the freight auditor of the totals of all interline waybills forwarded, ... 410

FORM 66. RECORD OF MONTHLY ABSTRACT OF INTERLINE WAY-BILLS FORWARDED. Station record of No. 65, ... 411

FORM 67. MONTHLY ABSTRACT OF INTERLINE WAY-BILLS RECEIVED. Used by agents in making a statement to the freight auditor of the totals of all interline way-bills received, ... 412

FORM 68. RECORD OF MONTHLY ABSTRACT OF INTERLINE WAY-BILLS RECEIVED. Station record of No. 67, ... 413

FORM 69. MONTHLY SUMMARY OF LOCAL WAY-BILLS. Used by an agent to furnish the freight auditor a statement of the totals of weight and charges of local business between his station and all other local stations, 414

FORM 70. RECORD OF MONTHLY SUMMARY OF LOCAL WAY-BILLS. Station record of No. 69, ... 415

FORM 71. MONTHLY SUMMARY OF INTERLINE WAY-BILLS. Used by agents to furnish the freight auditor a statement of the total of weight and charges on interline business between their stations and all stations on other roads, ... 416

FORM 72. RECORD OF MONTHLY SUMMARY OF INTERLINE WAY-BILLS. Station record of No. 71, ... 418

FORM 73. MONTHLY RETURN OF COMMODITIES (IN TONNAGE) FOR FREIGHT FORWARDED. Used by agents in furnishing the freight auditor with a report of the tonnage of specified commodities forwarded from their stations, ... 420

FORM 74. MONTHLY RETURN OF COMMODITIES (IN TONNAGE) WAY-BILLED THROUGH FROM STATIONS ON OTHER RAILROADS. Used by agents in furnishing the freight auditor with a report of the tonnage of specified commodities received at their stations way-billed through from stations on other roads, ... 421

FORM 75. FREIGHT AUDITOR'S NOTICE OF ERRORS AND OMISSIONS IN ABSTRACTS AND SUMMARIES, FREIGHT FORWARDED. Used by the freight auditor to advise agents of changes made in their returns of freight forwarded, ... 424

FORM 76. FREIGHT AUDITOR'S NOTICE OF ERRORS AND OMISSIONS IN ABSTRACTS AND SUMMARIES, FREIGHT RECEIVED. Used by the freight auditor to advise agents of changes made in their returns of freight received, ... 423

FORM 77. AGENT'S RETURN OF AMOUNTS CHARGED, COLLECTED AND REFUNDED FOR CAR SERVICE. Used by agents to render to the freight auditor returns of car service at their stations, ... 425

PAGE

FORM 78. RECORD OF AMOUNTS CHARGED, COLLECTED AND REFUNDED FOR CAR SERVICE. Station record of No. 77, ... 426

FORM 79. RETURN FOR FREIGHT RECEIVED TO BE MANIPULATED IN TRANSIT. Used by agents in furnishing the freight auditor with a statement of freight received at their station to be manipulated in transit as, wheat to be milled, stock to be fed, etc., ... 427

FORM 80. RETURN OF FREIGHT FORWARDED AFTER HAVING BEEN MANIPULATED IN TRANSIT. Used by agents in furnishing the freight auditor with a statement of freight forwarded from their station after being manipulated in transit, as per No. 79, ... 428

FORM 81. RECORD OF FREIGHT MANIPULATED IN TRANSIT. The station record of Nos. 79 and 80, ... 429

FORM 82. FORM OF REQUEST FOR VOUCHER. Used by agents in making claim to the freight auditor for relief voucher account of government freight delivered at their stations without collection of charges, . . . 430

FORM 83. ADVICE OF SPECIAL JOURNAL BILL. Used by the freight auditor in advising agents of special credits that will be given them in settlement of accounts, ... 431

FORM 84. ADVICE OF SPECIAL JOURNAL VOUCHER. Used by the freight auditor in advising agents of special charges that will be made against them in the settlement of accounts, ... 432

FORM 85. RECEIPT FOR OVERCHARGE.—ORIGINAL. Used when specially authorized, by agents in taking a receipt from claimant for overcharge paid. Sent to the freight auditor that the agent may be credited the amount, ... 433

FORM 86. RECORD OF OVERCHARGE REFUNDED. Station record of No. 85, 434

FORM 87. BILL OF LADING.—ORIGINAL. Used by contracting freight agents, general agents and others specially authorized to furnish shippers with a receipt for freight, quoting rate to apply thereon, ... 435

FORM 88. GUARANTY FOR FREIGHT CHARGES. Used by agents in obtaining a guaranty of charges on perishable freight, or freight that will not bring the amount of the charges at a forced sale, ... 436

FORM 89. CONDUCTORS' RETURN OF FREIGHT CARRIED IN THEIR TRAINS. Used by conductors of freight trains in rendering to the freight auditor a statement of freight hauled in their trains to enable that official to ascertain if all way-bills made are accounted for, ... 437

FORM 90. INTERLINE WAY-BILL. (Accountants' Association Standard Form.) Used for freight to be transported over more than one railway line, showing division of revenue on face of way-bill, ... 438

FORM 90A. INTERLINE WAY-BILL. (Accountants' Association Standard Form.) Used the same as Form 90, except that the division of revenue is not shown thereon, ... 439

FORM 91. FREIGHT BILL. (Accountants' Association Standard Form.) Used the same as Form 20, ... 440

FORM 92. CARD WAY-BILL. (Accountants' Association Standard Form.) Used the same as form 11, ... 441

FORM 93. DAILY STATEMENT OF INTERLINE WAY-BILLS FORWARDED. (Accountants' Association Standard Form.) Used by the accounting officer of the forwarding road in rendering to the accounting officer of the road to which the freight is forwarded a statement of all way-bills forwarded, ... 442

FORM 94. ABSTRACT OF INTERLINE WAY-BILLS RECEIVED. (Accountants' Association Standard Form.) Used the same as Form 67, . . . 443

Appendix C. Form of Classification, ... 444

INDEX, ... 445

CHAPTER I.

THE EFFECTIVE USE OF FREIGHT CARS—EFFICIENT SERVICE—MISREPRESENTATIONS OF SHIPPERS.

The term "common carrier" has a well-defined meaning, and a correct understanding of it is necessary to comprehend the duties, responsibilities and rights of railroads and the public, respectively. The original purpose did not contemplate that railroads should act as common carriers. It was not thought they would own anything more than the roadway and track. For the use of these they were to collect tolls. In another book* the feasibility of railway companies leasing their properties to others and receiving tolls therefor, as in the case of canals, is considered. In such an event they would cease to be common carriers. This contingency, while improbable, political complications may render necessary.

A common carrier is one whose business it is to convey, for gain, goods or persons from place to place. He is, in legal phraseology, a "bailee," i. e., one to whom an article is delivered temporarily to be used in a particular way. Thus, he receives a consignment of freight, the end in view being its carriage to a certain place for a

* "Railway Organization."

stated consideration. This establishes certain legal relations between shipper and carrier; for instance, the latter is restricted in the rate he charges—it must be reasonable and uniform under like circumstances; he must, after receiving goods, exercise due care and diligence in their transportation, and deliver them in as good condition as when received, ordinary wear and tear and natural decay excepted. He is bound to accept, in order, such traffic as is offered, provided he possesses the facilities and it comes within the scope of his business. He also becomes an insurer within certain limitations; if property is injured or destroyed while in his possession, he is liable for damages. He must deliver goods to the right person or pay the owner their value. On the other hand, the carrier has certain well-defined rights. For instance, he can only be compelled to deliver freight at places on his own line; he may demand compensation in advance; he can only be compelled to transport such goods as he professes to carry; the nature of the property delivered to him for carriage must be truly disclosed; he may refuse to carry articles of a dangerous nature, such as dynamite and inflammable material; he may stipulate that he will, in certain cases, carry property only at the owner's risk, or may limit the extent of his liability. The carrier acquires certain property rights in goods entrusted to him; as, for instance, the right to hold for charges, to recover possession if wrongly taken from him, or to recover damages if they

are injured. He has also the right to charge for warehousing property if not called for within a certain time. In this latter case his liability as a warehouseman is distinguished from his liability as a carrier. These are some of the more simple and fundamental duties and prerogatives of carriers. The confusion and uncertainty that at one time surrounded the subject have been, in the main, cleared away by well-established practices and the decisions of the courts.

The term "Freight Traffic" is understood to include the business carried by freight trains in contradistinction to that of passenger trains, the latter embracing passengers, baggage, mail and express.* Freight traffic is of two kinds—local (often called "way") and interline. The former originates and ends on a particular company's line; the latter passes over the lines of two or more companies.

The freight traffic of railroads is the greatest single business ever carried on in the annals of the world; all others contribute to swell its volume. It is the greatest factor of our time. It has changed the conditions of supply and demand and revolutionized the habits and aspirations of mankind. It has assuaged man's ills and accentuated his pleasures. Its volume and character measure the wealth of nations and indicate the limits of man's progress.

* These classes of railway business receive full consideration in the book "Passenger, Baggage and Mail Service."

SOME COMPARISONS WITH OTHER COUNTRIES.

The freight traffic of railroads of different countries is not alike, varying constantly with the vicissitudes of trade. But when comparison was made, seventy-one per cent. of the tonnage of Great Britain was found to be made up of minerals; while the United States was thirty-four per cent. In Great Britain fifty-five per cent. of the earnings of railroads accrued from freight; in the United States, sixty-seven per cent; on the continent, seventy per cent.

The average tonnage and revenue per mile of railroad from the transportation of freight in the United States is about one-half what it is in Europe, but the freight receipts per train mile are about the same, while they are one-third higher than in Great Britain. The average receipts per train mile in the United States would be very much less because of our lower rates, if it were not that our trains haul a heavier load. American roads are compelled to haul relatively more empty cars than those of Europe; they are however, more favorably situated in this respect than those of Great Britain, because of the immense mineral traffic of the latter, which affords, as a rule, a one-way haul only. The average receipts per ton of freight in the United States are greater than in Great Britain, because of the increased length of haul, but the average rate per ton per mile is considerably less.

The great disadvantage of the English railroads is their short haul.

The class of business that in America is known as express traffic is in other countries carried on in common with the freight business and is known as the parcel traffic. Railway companies in England and on the continent carry on this branch of traffic themselves, instead of through companies formed for the purpose as in America.

It is a practice of railroads in England to collect freight directly at the door of the consignor and deliver it directly to the consignee at his place of business. They have shown great ingenuity in organizing this business.*

The carrying on of express business by railway companies directly has not generally been esteemed lucrative in America, while in England and Europe it is considered one of their most profitable sources of revenue. The celerity and safety with which American companies handle the express traffic is said to fully equal that of English companies. The latter are, however,

* While it is the general practice in America for carriers to receive and discharge freight at their stations, yet there are exceptions to this rule. The Interstate Commerce Commission, in its third annual report (page 18), says that from enquiries made by it of four hundred and sixty-three companies, it appears "that sixty-five railroad companies allow free cartage delivery of freight or equalizing cartage allowances; that three hundred and eighty-nine railroad companies do neither; that seven railroad companies only deliver free to connecting lines freight shipped on through tariffs, and that two railroad companies only switch cars free to mills and manufactories. It further appears that no company furnishes free cartage delivery at all its stations, but as a rule only at a few stations; that in some instances, when free cartage is furnished at a station by

much more expeditious in handling heavier classes of freight. In great cities, and indeed in many of the smaller ones, it is their practice to collect goods late in the day and ship during the night, so that merchandise which leaves the warehouses of the seller in the afternoon is delivered at the store of the purchaser in the morning. This involves expensive appliances and fast trains, and adds materially to the cost. These facts should always be kept in mind in making comparisons of rates, cost, etc.

In some countries freight is delivered directly to the consignee from the car. Whether this tends, on the whole, to hasten delivery, over the practice of unloading into the warehouse, is doubtful. Carriers may regain the use of their rolling stock more quickly by making use of both methods. This is done in America.

However superior the American trains in revenue tonnage may be, it has been the boast of English railway managers that the speed of their freight trains was much greater than in America; that

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one company, competitors do the same, but it does not appear that that is generally done; that in no instance do the rate sheets or tariffs give any information about free cartage delivery; that the estimated cost of free cartage delivery will average about two and a half cents per hundred pounds; that where free allowance is made for switching on connecting tracks to consignees' doors, or where an allowance is made per car to equalize distance from shippers' doors to depot, the average cost is about two dollars per car, or two dollars and fifty cents." The commission views the practice of free cartage as discriminative and does not look upon it with favor unless made general.

they averaged in fact twenty-five miles per hour. This was true at one time, but is so no longer. Indeed the speed of freight trains for particular kinds of traffic is quite as great as passenger trains in America, and it is no uncommon thing to see passenger trains side-tracked in order that freight trains may pass and pursue their way. So that the average speed of freight trains on American roads is not only as great or greater than on English roads, but the tonnage, as heretofore, is infinitely larger.

EFFICIENT SERVICE.

The requisites of a well-ordered freight traffic follow along the same lines as those of the passenger service. Methods, however, differ greatly. While, as pointed out elsewhere,† the arrangement and number of passenger trains are often left to the direction of those scarcely fitted to determine such matters, the freight department has been subject from the first to the control of traffic managers well versed in all the requirements of the business.‡

The systemization of the freight service so that each article presented for carriage shall be properly classified and rated, duly inspected when received, properly cared for while in the custody of the carrier, expeditiously transported, and finally delivered in safety and good order to the

† "Passenger, Baggage and Mail Service."

‡ The duties of the traffic manager and his staff are described in the book "Railway Organization."

consignee, requires an elaborate and exact organization; one that is experienced, vigilant and trustworthy. Such an organization cannot be constructed out of hand. It must grow from small beginnings. That it is still more or less imperfect goes without saying. Each day, however, progress is made; something new is learned.

A regular and well-ordered service is as necessary in handling freight as in handling passengers. Failure will not, however, elicit such prompt or vigorous complaint, but it will occasion dissatisfaction, because of the loss it entails.

Reliability in the handling of freight necessitates effective station service, well-ordered equipment, efficient train forces, separation of through and local traffic, proper arrangement of cars in trains; good management, in fact. Proper conduct of the business requires that due facilities should be provided for the delivery of goods and for prompt unloading and return of cars when they pass out of the possession of the owner. Terminal facilities especially must be adequate and must keep pace with the growth of traffic, otherwise much of the profit of a growing business is lost in the tieing up of cars and the purchase of new equipment to supply their place.

Orderly service requires that rigid inspection of cars shall be made at all times, but especially at points where they are transferred from one road to another. This inspection determines whether the vehicle is fit for use or not. If in bad order, the examination will elicit the fact

and fix the responsibility of putting the car, if used in interline business, in good order. Thus, if the vehicle is in need of repair at time of transfer at a junction, the expense is borne by the delivering company; if in good order, subsequent injuries are borne by the receiving company. In this way responsibility is fixed and the fitness of the car for service also determined.

An important factor in the freight service is the station agent—the man who comes in personal contact with the public, who solicits its patronage and looks after its wants. His efforts greatly facilitate the growth of business, notwithstanding it primarily rests upon natural resources and facilities. If intelligent and industrious, he can by suggestions to his employer and otherwise build up and retain business that would otherwise be lost. His duties are multifarious.

A small station exhibits in miniature almost every phase of railway life. It is the primary school from which it is, as a rule, desirable on many accounts that those connected with the railway service should graduate. An agent, in order to fulfill his duties properly, must understand more or less the duties of everyone with whom he comes in contact. All the details of railway life occupy his attention more or less. He is familiar with the receipt and discharge of traffic; with its requirements; the movement of trains; the needs of the yard service; the uses and utility of the telegraph; the scope and aim

of accounts; the collection, care and remission of the cash of the company. Constant intercourse with all departments and branches of the service and the necessity of satisfying their demands emphasize the necessity of a thorough knowledge of his duties. Like the passenger conductor,* he must be an adept in handling men; must know how to satisfy the fault-finding and preserve the serenity of the amiable without sacrificing the rights of his company. This requires great intelligence and infinite patience and tact.

The essential characteristics of an agent must also attach to those about him—the agents in embryo. He is the model upon which they build. If he is deficient in the requirements of his office, those about him will also be. From whatever point viewed, the agent is an important unit of the service and upon his disciplinary measures, fidelity, industry, intelligence and tact, the success and efficiency of the service greatly depend.

The station messenger boy is the bud from which the manager blossoms. Station duties inculcate in men the instincts and practices that govern the business of carriers; teach them its secrets of success and failure, and enable them to separate the impracticable from the practicable.

The most intimate relations exist between officers and agents. The attention of the former

* The conductor and his duties are referred to in the books "Train Service" and "Fiscal Duties of Agents and Conductors."

is quickly directed to a subordinate who exhibits unusual interest or skill. This knowledge diffuses itself so that every exceptionally capable man in the service quickly becomes known. Obscure employes of railways often imagine themselves to be overlooked or forgotten. This is a mistake. No one is overlooked or forgotten, and the measure of recognition men, in the end, receive is, generally speaking, the measure of their worth to the company employing them.

If men sometimes remain long in obscurity it is because there are others more capable or more assiduous. It may, and indeed does, happen that those whose promotion is long delayed sometimes become discouraged, and so stop trying to excel. Now, the moment a man ceases to grow intellectually, he begins to decay, and it happens that men thus cease to be available. It is not because of oversight by the employer, but because the employe himself has fallen by the way. When this is the case, he of course does not realize the fact. He blames his employer. He should rather be spurred to renewed efforts.

It only falls to the lot of a few to fathom the great mysteries of business. These become its dominating factors, its leaders; others follow in subordination. Men who live in a city become so accustomed to its noises and confusion as not to notice them; silence apparently reigns. Yet if the noises were to cease for a moment the fact would be noticed. Men who live in the country in the same way become accustomed to the

sounds peculiar to it. The process of adaptation is so gradual as to escape notice. And so it is in regard to business. We acquire our knowledge of its details without being conscious of the fact. Men who do not acquire this familiar acquaintance, this unconscious knowledge of small affairs, never fully comprehend business needs and are never able to direct others effectively therein. The exceptions to the rule are the men of especial mental activity and genius for affairs.

In the strife for place and preferment in the freight department, as in every other branch of business, those who will achieve the greatest success are those who do the most and the best work; who display the greatest interest, industry and intelligence; who are most interested in seeing that the work is done and done well, without reference to pay or hours of work.

The station agent and conductor correspond, in railway service, to the captain in the army. Their immediate assistants may be termed lieutenants. The loyalty of these forces to their employer should be as pronounced as that of an officer to the government he serves. And if this is not the case in every instance, it is because of misunderstandings or mutual mistakes. In any event it indicates a wrong condition of affairs, which it is the interest of everyone to have remedied.

Agents and conductors are the intermediaries through whom the carrier conducts all the details of business. They watch the inception.

progress and necessities of traffic, and keep the company advised in regard to local matters and those pertaining to the affairs of rival lines. Upon their skill and experience depends the ability of the carrier to handle his business economically and effectively.

Not only are station expenses greatly dependent upon the agent's measures, but the usefulness and profitableness of the equipment are largely dependent upon his energy and foresight. If he is lacking in foresight in providing cars or is slothful in loading and unloading them, losses ensue according to the measure of his unfitness. It is upon such things that the difference between a prosperous and unprosperous business depend.

Loyal, prompt and intelligent obedience to rules and regulations and the orders of superiors is the soul of the service. If this quality is lacking, there can neither be good service nor a profitable business. All who work for corporations should keep this truth constantly in mind. In the strife for preferment, selfish interests should not be allowed to overshadow those of the employer. And it should not be forgotten, in this connection, that to misrepresent the acts or purposes of a fellow officer or employe is highly injurious to the employing company, because it impairs the usefulness of its servant. Indeed, it may be set down as a truism in corporate life, that a man who will lie about a fellow officer or employe, no matter how high or low the respective parties may be, will steal

if opportunity offers, or betray his employer in other directions.

The necessity that station employes shall get along harmoniously with the public peculiarly qualifies them for positions of greater trust, for the reason that harmonious action is a necessity of corporate life.

The nature of the duties of station employes requires the exercise of the utmost patience and gentleness of disposition, because of the great number from whom they receive directions; from the superintendent, who prescribes the number of the force, its office hours, duties and pay; the traffic managers, who look after the details of business; the accounting officers, who have charge of fiscal affairs. These officials are supplemented by many others. The directions they give the agent from day to day are, in the aggregate, infinite in number and variety.*

CLAIMS.

The needs of the freight service necessitate a bureau for the adjustment of claims for losses, damage, delays and overcharges.† The number and amount of these claims are very great upon

* The duties of agents and others in connection with the running of trains, the handling of traffic, the collection, custody and transmission of money, the making of returns and the handling of material, and other matters, are scattered throughout the series of books of which this is one.

† The claims for overcharges against a railroad are many. They arise, not from any desire upon the part of the carrier to exact more than his due, but by reason of erroneous rates charged by agents. The enormous number of rates that an agent, at even the smallest station, is required to master, to some extent at least palliates these mistakes.

the best organized line. In his capacity as an insurer of the goods he handles, the carrier constantly incurs losses out of all proportion to the revenue he derives from the business. Thus, the destruction of a car of tea or silk may occasion the loss of thousands of dollars, whereas the amount received for carrying the freight is only a small sum relatively. The needs of the service, it will thus be seen, invite the most careful consideration of claims, real and prospective, and necessitate the employment of a force capable of handling the subject intelligently.

The claim department of a railroad has, of course, a wider scope than that of handling freight matters merely. Carriers are constantly confronted with claims arising in every branch of the service, and involving questions of fact or law that need judicial or professional consideration. Thus, residents or owners along a road seek damages for injury, real or imaginary, to their property; passengers claim indemnity for injuries; employes for mishaps received in the performance of their duties, and so on. These matters all fall within the province of the claim department. However, this department does not necessarily constitute a unit of the service. It is customary in many cases to organize in the various great departments special bureaus for the consideration of the claims that naturally come within the purview of such departments.

The settlement of claims is at all times tedious and vexatious in the extreme. It involves

careful scrutiny to avoid the impositions sought to be put upon carriers. In many cases two or more carriers are concerned. In the latter case the liability of each must be arranged before settlement can be made. Celerity may, however, be greatly aided by thorough and systematic organization and work.*

The carrier who settles promptly will always be more popular than the one who does not.

* Much has been accomplished in America in the way of systematic organization and the adoption of uniform methods of handling claims through an organization known as the Freight Claim Association. This association embraces a very large percentage of the carriers of the United States, Canada and Mexico. Many different methods have been brought before this association for settling interline claims; the best of each plan has been adopted, resulting in a set of rules governing all the carriers, members of the association.

The application of these rules is rapidly eliminating the friction formerly existing between the claim departments of different carriers, and doubtless, with the intelligence and ingenuity that are being devoted to the work, continued improvement will be made in this important branch of accounting, resulting in the expediting of settlements with claimants as well as between the different carriers interested.

A plan to hasten the auditing of joint claims is suggested by J. M. Graham, Claim Agent, Central Railroad of Georgia, as follows: The claim officer of one road giving an officer of another road authority to pay a claim should do so in such form or on such voucher (bearing his signature) as will be sufficient afterward for his company to pay the claim without delay, or, indeed, further reference to him. The paper on which he gives the authority should be receipted by the claimant or paying road and returned to the proper officer of the authorizing company, upon which to make a voucher without delay. Mr. Graham would further have the companies that pay claims forward statements, at short intervals, to debtor companies of the amount paid, so that settlements may be effected without delay.

Many and vexatious delays occur from neglect of parties to properly substantiate their claims. Carriers may do much, however, to correct this by systematic instructions to agents and patrons regarding the manner of presenting claims, information needed, etc.

It is not possible to suppose a case where a carrier would be justified in delaying settlement because of lack of clerical force to give claims attention. No claim susceptible of action should be neglected a day, and when ready for payment it should be settled forthwith. Promptness should characterize the service throughout, in accepting and filing the claim, in making inquiries and examination thereof, and finally in paying.

The practice of English railroads in regard to the adjustment of claims is interesting and instructive. The delays and embarrassments that attend the settlement of interline claims suggested the election from among railroad men of a certain number of judges to serve three years with pay, to whom all such claims should be referred when the parties in interest could not agree. These judges constituted a board of arbitration; one for passenger claims, another for freight claims. No judge can be re-elected without a period of one year intervening. England is so compact that one board for passenger and freight, respectively, has been found sufficient for all the railways. In America several boards to correspond with the grouping of railways in different parts of the country would be necessary.

The freight service of railroads, including that of the claim department, is so organized as to secure promptness, safety and economy. It seeks to foster traffic by giving satisfaction to shippers, and keeps in mind the needs of the carrier, namely, reasonable cost and protection against the devices of unprincipled men.

MISREPRESENTATIONS OF SHIPPERS.

The necessity of providing against dishonest shippers finds every day illustration in the practices of railroads. Thus, they are imposed upon continually by misrepresentations of shippers as to the kind and quantity of freight offered for shipment. High class freight is described as low class freight, and, as it is not possible in every case to examine the contents of packages (indeed, in many cases no systematic effort is made in that direction), the deception is successful. The practice of understating the quantity of freight offered for shipment is another way of defrauding carriers, and as a great deal of freight is loaded by the shipper and, therefore, beyond the surveillance of the carrier, the misstatement is not always detected. Indeed, in many cases the carrier does not possess the facilities in the way of inspectors, track scales, and other appliances needed to enable him to detect imposition. These appliances he will, however, of course acquire as his resources permit.

The general practice upon American railroads for many years was to accept the weights given

by shippers when freight was loaded directly by them in car lots. More recently, however, an effort has been made to ascertain whether these representations were truthful or not. The result of the carrier's enquiries has been surprising and mortifying to him. He found that shippers whose word in ordinary commercial transactions was unimpeachable, have not hesitated to make the grossest kind of misrepresentations to him in regard to the quantity and quality of freight loaded by them.*

For a long while, and perhaps still in isolated cases, overloading was sometimes connived at by the carrier in order to acquire business as against competitors. In some instances it was the result of dishonest collusion between the shipper and an employe of the carrier. More often, however, it was the sole act of the shipper. Railroads were long loath to act in the matter with vigor because of a suspicion—excited by their patrons—that competing lines directly encouraged and fostered such practices in order to obtain business. Thus

* Thus in tests of two hundred and thirty-six cars made at three stations, covering a period of sixteen days, it was found that the cars contained nine hundred and thirty thousand five hundred and sixty-five pounds in excess of the amount furnished the carrier by the shipper. In another test made at Chicago, it was found that in nine cars the actual weight exceeded the weight furnished by shippers to the carrier by seventy thousand pounds. Until shippers became aware of the practice that cars loaded by them were being weighed, it was not unfrequently found that the quantity of freight loaded into a car exceeded from ten thousand to twenty thousand pounds the figures furnished the railroad company for billing purposes.

mutual suspicions paralyzed the efforts of all, while all were alike robbed. Innocent dealers first called serious attention to the subject and secured action. When the railroads came to look into the matter they found it much more serious and general than they had supposed. The result is that they have been moved to establish associations all over the country for the purpose of inspecting and weighing goods at such times and places and under such circumstances as seem to be most favorable to the detection of wrongdoing. In the practical operations of these associations a manager is elected who represents impartially all the railroads interested. He appoints inspectors and weighers, has access to the accounts of railways, and provides such rules and regulations as the situation requires. His authority is backed up by an executive committee representing the railroads in interest, and is absolute. Generally, it is his duty to see that such examinations are made as will prevent misrepresentations in regard to the quantity or class of goods, and especially to weigh freight loaded by shippers or when not weighed by the forwarding company. The work is simple, but requires vigilance and good judgment and special provision to meet the multitude of exigencies and needs of the situation. The expenses of the association are borne by the railroads interested. These associations grow each day in popularity and usefulness. They prevent entirely, it may be said, the overloading of cars by shippers. They have also broken up the

practice that railroads formerly indulged in, of intentionally billing freight at less than the actual quantity. Through their efforts honest shippers are protected as against the unfair advantage of those that are dishonest. Moreover, and what is of great importance, confidence has been measurably restored between carriers.

The same practices that characterize the action of many dishonest shippers in America prevail, without doubt, to a greater or less extent, in other countries. Human nature is the same everywhere. The subject is one, therefore, that requires general attention and provision. Only by careful watchfulness and systematic effort can the freight revenues of railroads be protected. Wherever shippers are allowed to load cars without such cars being subsequently examined and weighed, misrepresentations will be of more or less frequent occurrence. Misrepresentations in regard to the nature of goods will also be frequent unless detection is likely to follow. Not only must the carrier adopt the most vigorous precautions, but the law should, so far as practicable, step in and aid him in his efforts. In many countries misrepresentation in regard to freight offered for transportation is punishable by fine. This should be the practice everywhere. The protection of reputable dealers requires it; men in business who honorably meet their obligations cannot compete successfully against those who, through hidden and unsuspected measures, evade them.

CHAPTER II.

EFFECTIVE USE OF FREIGHT CARS—FREIGHT CLASSIFICATION AND RATES—THE CLASSIFICATION TABLE—UNIFORMITY IN CLASSIFICATION—CAUSE OF REDUCTION OF RAILWAY RATES IN THE UNITED STATES—COMPARISONS WITH OTHER COUNTRIES.

FREIGHT CLASSIFICATION AND RATES—THE CLASSIFICATION TABLE.

The purpose of the Classification is to assign traffic to its appropriate class. The class determines the rate. The classification becomes, it will thus be seen, of supreme importance, both to the carrier and the shipper. Many and varied conditions enter into the subject. Quantity is a factor; thus, a particular kind of goods offered in carload lots will be assigned to fourth class; in less than carload lots to second class. The condition of freight affects its status; thus, a grain drill put together for use ("set up") will, perhaps, be double first class; if taken apart ("knocked down"), third class. Bulk, it will thus be seen, is an element.

Rates are formulated to govern classes of freight and not specific articles. There are, however, exceptions to the rule. The first class rate

covers widely dissimilar things, but analogous from the carrier's and shipper's point of view; thus, acids in carboys and muskets in boxes may be alike. It is the same with other classes. Values affect the classification; silk is rated higher than common cloth. But mathematical progression cannot be observed. The construction of the classification is not mechanical; nor is it based on theory. It takes cognizance of the exigencies of localities, industries and properties; of supply and demand. It should properly conform to the needs of practical business; to the laws of trade. It gives to every incident its exact value; local environment, the character and value of the thing transported, the risk incurred, competition of carriers and markets, statutory enactments, cost of service, the rate traffic will bear, and so on. The subject is too large to find more than passing reference here.*

The Interstate Commerce Commission of the United States, with the clearness and force that distinguishes all its papers on matters of railway routine affecting the public, thus refers to the classification of railroads:

"The first step toward the imposition of rates for the transportation of merchandise is a classification of the articles which, it is supposed, may be offered for carriage, and the arranging of them into classes which are to

*I have been compelled to devote a book to questions that enter into the making of rates, namely. "Economic Theory of Rates."

bear different rates. In making this classification, all the considerations that can properly bear upon it are supposed to be taken into account, and they are severally given such weight as the carrier believes it is proper to allow them under all the circumstances attending its own business, and all the business of the section, or of the interests that are served by his road. An important question always is what is the probable cost of the carriage of the articles severally, and each is expected to be so classed that the rate it would bear would be such as to cover this cost and also to afford some profit to the carrier. But this is only a general rule. There are many cases in which property may be expected to be offered for transportation, the weight of which, or the bulk, is so out of proportion to its value that it cannot possibly, if considered by itself, bear such charges for transportation as will leave any profit to the carrier, and must consequently be carried at a rate that falls below the point of fair profit or not be carried at all. This well-known fact has led to the common saying that no traffic must be charged greater rates than it can bear—a saying intended to indicate the maximum, though often understood in quite an opposite sense. It is therefore found that in every classification many articles are so classified that the rates upon them will give to the carrier but very slight profit, and if the carrier were deliberately to refuse altogether to transport them, the refusal might doubtless in

some cases be justified if its own interest were exclusively to be considered. But the considerations that determine the classification in such case look beyond the particular article, and relieve what would be an oppressive and perhaps prohibitory burden by imposing some portion thereof upon other articles that can better afford to bear it. In every classification, therefore, articles whose value is very great in proportion to the bulk or weight are classed high, in the expectation that the rates imposed upon them will pay not merely the cost of transportation and a fair profit to the carrier, but will contribute also toward adequate remuneration for the transportation of such articles as cannot bear proportionate charges. Thus the cost of carriage to the carrier itself is no more a controlling consideration than is the value of the carriage to the owner of the property, and when both are taken into account questions of a public character also have weight, inasmuch as it is important to make a great public agency reasonably profitable to its owners, and at the same time as useful as may be to the general public. . . . A classification is based upon an almost infinite variety of circumstances, having regard not merely to the interests of the carrier and the value of his services, but also to the interests of the parties and sections served, and to considerations which may change from day to day so as to demand a change in the proportionate rating."*

*Fourth annual report, Interstate Commerce Commission, pages 14 and 15.

UNIFORMITY IN CLASSIFICATION.

In the primitive days of railroads every company compiled its own classification of freight without reference to other carriers except those in the immediate neighborhood. With expansion of business and increase of knowledge, however, it was found desirable to give the subject greater thought. It was discovered that carriers and markets widely separated affected local conditions quite as much as those near by. Accordingly, associations of experts representing groups of railroads took the matter in hand. The result of their labors has been to do away with unimportant differences and otherwise adjust rates to conform to actual conditions. This progress, while satisfactory to carriers and the shippers immediately concerned, does not in all cases meet the views of publicists and others whose duty requires them to consider the subject. The dissatisfied among these would compel the adoption by the railroads of the country as a whole of a Common Classification. Success has not wholly attended their efforts. Neither the railroad companies nor the public immediately concerned are convinced of its wisdom. They believe that the classification should adjust itself to the needs of particular districts and carriers. There appears to be good reason for this. But the advocates of a uniform classification are both influential and intelligent. They are also aggressive. Nevertheless, we cannot accept their conclusions. Their reasons for so great a

departure from existing methods, based on natural laws and conditions, seem insufficient. While clerical accuracy would be heightened by uniformity, material interests would suffer. Individuals, communities and vast sections would be injured. Benefits would not be proportionate; progress in many directions would be stayed; the commerce of localities would be destroyed; particular industries in every section would succumb; a commercial revolution would be precipitated. Disaster would not only overtake individuals, but many internal industries of vast importance would be irreparably crippled. Particular railroads and sections must be left unimpeded to adjust their affairs to conform to local peculiarities and needs. "None of them [the railroads], perhaps, loses sight of the general principle that the rating of articles of commerce may properly be made to bear some proportion to the value; the most valuable being taxed highest, to the relief of those which cannot bear transportation for a long distance, or perhaps at all if the charge were to be measured strictly by the carrier's service. Nevertheless, each classification qualified this principle in its application with a view to the special benefit of the products and industries of its section; and the same article might therefore be rated low in a section where the prosperity of the people largely depended upon it and high in another section where its production was limited or unknown, and where other articles of local production were rated low for like

local reasons."* Is this not an equitable basis? No country can be benefited by the destruction of its advantages in detail. Those who advocate a uniform classification admit that sections will suffer. The section is the unit of the state. Referring to the injury that would be done, the Interstate Commerce Commission says: "that large numbers of shippers, and to some extent whole sections of the country, must be disappointed in the rating of their articles [under a uniform classification] and many interests must for a time necessarily sacrifice something to the general good." Not for a time, but forever; not sacrifice something alone, but everything. Will any good follow except public knowledge of the classification? What value has this? The classification of a railroad is a practical thing, to be adjusted to meet the daily wants and changes of individuals and communities. It has no other value or interest. Nothing is to be obtained by general knowledge of its provisions among those who have no occasion to use it. The interest of such is merely speculative or clerical. Uniformity cannot be advocated on such grounds. There must be some great reason, some substantial good to the country, to the communities that constitute the country.

How a country is to be benefited by the harassment of its special industries and sections is not apparent. In what manner are sufferers to be

*Fourth annual report, Interstate Commerce Commission, page 32.

compensated? There can be no compensation. The weak must everywhere succumb, and with them those now fostered by their efforts. No one will be benefited.

Any change in the natural adjustment of the freight classification of a railway or group of railways will work hardship both to carrier and patron. A uniform classification, based on entirely equitable grounds, is an impossibility. It presupposes like conditions of production, carriage and consumption. Such conditions can never exist. It may be desirable to have a uniform classification for particular groups of roads located in a certain section of the country, so far as conditions justify. This may of two evils be the less harmful. But that the conditions of a great country like the United States require a classification to be the same in the state of Washington as it is in Florida, must be erroneous. If articles bore the same relation to each other in different localities, it would be possible; but an article that commands a high price in one place because of its scarcity, is cheap in another because of its plentifulness. What may be carried cheaply and without risk in one district is expensive and hazardous in another. Upon such things economic action is based and classifications formed. Any other basis sacrifices men and communities without any accruing advantage. The equities of life permit all to live where natural influences are allowed free play. Strife for uniformity in railway operation which

brings about good without entailing unnecessary evil is to be commended; the happiness, comfort and possessions of men are advanced by such measures; they follow natural laws. But to act extraneously is to cripple without benefit.*

In speaking of the effect of a uniform classification on the commercial interests of the country, the Interstate Commerce Commission says: "In all consideration of the subject it must be borne in mind that the carriers are not the parties whom unification would most affect. Some carriers might gain and some perhaps at first lose thereby, but the most of them would be able to so adjust their rates that the losses would be inconsiderable, and would also be temporary. But the business interests of the country would have no similar power of self protection. Unifying the classification means necessarily the placing of the same article in the same class for the purposes of rating in all sections of the country, with the effect as to some of them of lowering the rates greatly in some sections while advancing them in perhaps the like proportion in others, so that in the same business, while one

* Classifications for the different sections of the United States have been grouped generally under the head of Western, Southern and Eastern, which govern the rating of freight in a general way. These in turn are supplemented by state classifications and commodity tariffs making special provision for local requirements. The unity of service, so far as the three classifications noted above are concerned, has not been a natural outgrowth, but the result of abnormal causes, of conditions engendered by legislative enactment. For example of classification, see Appendix C.

dealer might be greatly benefited, another might be ruined. And what would affect injuriously a single dealer would in like manner affect all in the same line of business in the same section of country and to some degree the country at large as well."*

Leaving out of consideration all other obstacles, a uniform classification is not practicable unless it also embraces those who carry by water. A railway that has a boat as competitor cannot compete with it unless their classifications are generally alike.

No railway company should be asked to accept a classification that is unjust; that is not in accord with its environment; that cripples its business. The good of a country cannot be enhanced by such measures; a nation is not benefited by crushing individual industries, but by according them every natural advantage. Uniformity is not desirable beyond this.

Many advocates of a uniform classification believe that while it may injure particular railroads and communities, it is nevertheless a public good. They are perfectly sincere, and advance many cogent reasons for their belief. Such arguments, however, it seems to me, are hardly distinguishable from those of a communistic order, and are subversive of national greatness and individual liberty. Every business interest that grows up naturally supplies a natural demand.

*Second annual report, Interstate Commerce Commission, page 38.

The commerce of the world is based on such measures. Where shall we draw the line between those to be crushed and those to be allowed to live? Development depends upon allowing men free scope. A uniform classification for carriers is as impracticable, I am led to believe, as a law that compels newspapers to adopt a uniform scale of charges for advertisements, without reference to the age of the newspaper, the capital invested in it, its circulation, the character of its readers, location, cost of operating, or the needs of the people it serves.

Moreover, there is no demand for a uniform classification upon the part of the shippers or the public. But such a demand may be created by agitation. The public can, for the moment, be made to believe anything. "There is no public demand for a uniform classification. . . . Existing classifications have grown out of the needs of different territories in which they have been in force. They have been made by men who were acquainted with all the circumstances; who worked in the mutual interests of shipper and railroad. . . . There is need of many commodity tariffs and special rates to protect local interests. There are thousands of these and they cannot be abolished without intolerable disturbance of business. They are necessary evils. Their number would be multiplied by the adoption of a uniform classification."*

There can be no doubt that it would be

* Unknown writer.

highly conducive to the Comfort of those who are concerned in the operations of railroads and, above all, railroad managers and employes, if a cut and dried classification could be hung up in every office, to which everyone might go and which everyone should observe. But actual business would not be fostered thereby. Each carrier must adjust his affairs hour by hour to meet the ever varying necessities of his patrons. Arbitrary formulas can never safely be made to take the place of responsive action in business. Statisticians, publicists and accountants must, consequently, here as elsewhere, conform to the actual needs of the world. They cannot safely make its activities conform to their convenience.

CAUSE OF REDUCTION OF RAILWAY RATES IN THE UNITED STATES—COMPARISONS WITH OTHER COUNTRIES.

A comparison of the freight rates of the railroads of different countries shows that they are lower in the United States than elsewhere.* The railroads of continental Europe, although practi-

* "It is probable that the average ton mile rate of English roads is not much, if any, under 3 cents, which is three times the amount charged on the American lines."—*Railway Problems, by J. S. Jeans, page 320.* "In respect of freight traffic, the railroads of England have never yet attempted to either gain or increase traffic. Rates are prohibitive on thousands of tons of stuff which would otherwise be moved. Farm produce, even in an overcrowded country like this, rots at the farm because of prohibitive carriage, and it would appear that the state of the freight traffic is such as to be large enough to call for expensive facilities to cope with it, and is then staved off just at the point where any increase would be profitable."—*W. H. Booth, in Railroad Gazette.*

cally superintended by Governmental officers, have made little progress in the direction of lower rates compared with the untrammeled companies of America. Such results always follow interference with trade and division of authority. In the United States reductions in rates equaled seventy-five per cent. from 1865 to 1895. Nothing in commercial history can be compared in importance to this in resultant benefits. The reductions equal, if they do not exceed, the enormous amount expended in the construction of new lines during the period covered. Thus, the savings of the people through concessions in rates have been sufficient to afford the amount they needed to extend the railway system. The ability of American railways to make these reductions has been due to the increased carrying capacity of their cars; to the great decrease in the relative dead weight moved and other improvements and betterments.

Ability to move the heavier load has been rendered possible by improved appliances, including improvements in track. By such means "the railway system of the United States has advanced by leaps and bounds until within an interval of less than a single decade it has enabled the enormous agricultural and manufacturing interests of the community to command the cheapest freights of any nation."*

The facility and adaptability that American railways have shown in greatly lowering their rates while they have been increasing and improving

* "Railway Problems," J. S. Jeans, page 308.

their appliances, afford incontrovertible evidence (if any were wanting) of the skill and integrity of those who own and manage them.

Railroad rates will be reduced from time to time as appliances are cheapened and business increases, wherever action is not prevented by governmental interference. Such reductions are beneficial alike to carrier and patron, because based on natural conditions. However, there will come a time when further reduction will be impossible. This will occur when the limit of reduction in cost is reached. Desire to operate cheaply will, however, always stimulate owners and managers to the utmost. How to handle traffic with the least outlay of time and money will always engage their attention. Their success will depend upon their freedom. No labor or time saving method will be left unemployed by them.

In studying the traffic arrangements of various countries, the student is impressed with the fact that the governments of Europe are much more intrusive in matters affecting railroads than the governments of England or the United States. Active interference has not borne the fruits expected. Progress in every direction in England and the United States has been much greater than on the continent. It strikingly illustrates the advantage of allowing the people to manage their own affairs. The less governments interfere with details of business, the better. The good that such interference accom-

plishes in one direction is offset in multiple degree by disadvantages, hinderances, embarrassments, uncertainties and lack of interest.

Students of traffic problems have not failed to notice that, while public writers and theorists concede, in summing up the results of railway operations, carriers have not received too large a return on their capital, yet when they come to discuss details, they very generally claim that rates are too high.

Railroads are like other traders; they are intensely practical. Because of this, suggestions in regard to practical details of management, when coming from those not familiar with their duties through daily intercourse, should be accepted with allowance, if not skepticism. Outsiders are, here as elsewhere, proverbially critical; proverbially lacking in knowledge.

Governmental interference in the affairs of railroads is beneficial in many respects. The trouble is, however, that it cannot always be stayed at the point where it is good. There is no empiric like the governmental empiric; more or less of these creep into the service; he is different from other people; he does not hear the actual sounds of life round about him, but lives in a world of his own. His office of guardian creates in him a distemper that dulls his comprehension, intensifies his egotism, lessens his usefulness as a citizen and destroys his value as a public servant. Atoms assume to him the dimensions of mountains; actual needs are lost in elaboration of

abstract principles; theories inspire him more than facts; speculative philosophy takes the place of practical experience. Above all, he is a great stickler for Uniformity. Thus affairs progress from stage to stage, until the moribund condition is reached where the things he supervises become fixed as in a bed of mortar; where vivifying, vitalizing influences are lost in dreams and formulas. The duty of the government's servant is very simple, but highly responsible and honorable. It is to protect the people and impartially arbitrate their differences from day to day as they occur. It is no part of his duty to fix the metes and bounds of trade or the duties and responsibilities of traders. In England and the United States these limitations are observed. The result is that the railroads of these countries exceed all others in excellence and usefulness.

CHAPTER III.

EFFECTIVE USE OF FREIGHT CARS—REGULATIONS GOVERNING SCHEDULES OF FARES AND FREIGHT RATES.

The requirement that common carriers shall publish and post their tariff of charges becomes each year more and more general. The provision is in the main a good one. Railroad companies have never had any cause to conceal their rates, whether general or special.

The use of the term tariff in connection with the rate sheet of carriers is inappropriate. A tariff is an exhibit of the duties or customs imposed by government; a tax list. The carrier's charges are not a tax, any more than the price put upon a bushel of potatoes is a tax. His schedule of rates is nothing more nor less than a price list showing the remuneration he asks for the performance of a definite service. It is analogous to the catalogue of the merchant, who offers the purchaser a *quid pro quo* for his money, rather than the tariff of a government, which enumerates imposts levied on the products of foreigners, not for the benefit of the individual paying them, but on other grounds.

However, the custom in the United States is to term the carrier's schedule of rates a tariff; and custom is more binding than anything else.

The Interstate Commerce Law of the United States requires many things of carriers in connection with traffic between states. Thus, tariffs must be printed in large type and kept open for public inspection in two public and conspicuous places in every depot, station or office where passengers or freight are received for transportation. For freight carried through a foreign country, these schedules must show "the through rates established and charged to all points in the United States beyond the foreign country to which it accepts freight for shipment," otherwise such freight will be subject to customs duties as if it were of foreign production.

The act empowers the Interstate Commerce Commission to prescribe the form in which schedules shall be prepared and arranged, and to change the same as may be found expedient. Neglect or refusal of carriers to comply with the provisions of the act in this respect subjects them to the penal provisions of the law.* Generally speaking, the commission has left the details of schedules to carriers to work out, and has accepted their methods where they have complied substantially with the law and were sufficient for public information.

The law and practice in regard to tariffs in

*A synopsis of the provisions of the Interstate Commerce Law will be found in the book "Economic Theory of Rates."

the United States may be summed up in brief as follows:

Carriers must print schedules showing fares and freight rates.

They must be kept open to public inspection.

They must plainly state the places between which persons and property are to be carried.

They must show the classification of freight.

Any rules or regulations which in anywise change, effect or determine any part of the aggregate of the rates, fares or charges, must be plainly stated upon the schedules.

Schedules must be plainly printed in large type.

Schedules for the use of the public must be posted in two public and conspicuous places in every depot, station or office where passengers or freight are received for transportation, which schedules must be accessible to the public and in such form that they may be conveniently inspected.

Schedules covering freight received in the United States to be carried through a foreign country to any place in the United States must also be printed and kept open to public inspection.

No changes in rates which have been established can be made except after previous notice of ten days in case of increase, or three days when reduced, which notice must plainly state the changes to be made in the schedules then in force, and the time when the increased or

reduced rates, fares or charges will go into effect; the proposed changes must be shown by printing new schedules, or be plainly indicated upon the schedules in force.

Carriers must not charge, demand, collect or receive any greater or less compensation for the transportation of passengers or property, or for any services in connection therewith, than is specified in such schedules of rates, fares and charges as may at the time be in force.

Carriers must file with the Interstate Commerce Commission copies of all schedules; also notify the commission of changes made.

Carriers must also file with the commission copies of all contracts, agreements or arrangements with other common carriers in relation to any traffic affected by the provisions of the Interstate Commerce Act.

Where several carriers unite in a tariff, copies must be filed with the commission; these tariffs must be made public by carriers when directed by the commission, and the commission will prescribe the measure and form of publicity.

The commission also requires to be given ten days' notice of an advance, or three days' notice of a reduction in joint rates, and such notice must plainly state the proposed changes and the time when they will go into effect. The commission may make public such proposed advances or reductions in such manner as may in its judgment be deemed practicable from time to time,

and prescribe the measure of publicity which common carriers shall give to advances or reductions in joint rates.

The commission may determine and prescribe the form in which the schedules shall be prepared and arranged, and may change the form from time to time, as found expedient.

Tariffs must be printed, not produced by duplicating processes, such as hektograph, mimeograph, typewriter, etc.

Schedules should state plainly the places between which the rates apply; they may not vaguely be named, as "freight tariff," "through freight tariff," "joint tariff," "west-bound tariff," "special joint tariff," and so on. They should be specifically designated, as say, "Freight tariff on general merchandise between local stations," etc. The title page of schedules must show:

a. Number of tariff.

b. Reference in detail, by title or number, to all tariffs which are superseded, indicating in what manner the new tariff changes the rates in the previous tariffs referred to.

c. Title of tariff; traffic covered.

d. Name of road, if an individual tariff, or names of all roads uniting in making the rate if a joint tariff. In the latter case, suitable wording should be used to indicate the assent of all roads to the rates contained in such tariff, as set forth in requirement *h* below.

e. Date of issue.

f. Date effective.

g. Note indicating the route and names of connections.

h. Name and address of the officials issuing the tariff.

i. Appropriate certification of the rates by the officers authorizing their publication. For example: "The following officers of the above named roads concur in the rates herein given;" following this the names of the proper officials.

The arrangement of points, classes and commodities must be specific; names, places and rates must be plainly given.

Names of local stations must be arranged in order of location from point of shipment; not alphabetically.

Any changes in tariffs must be shown by printing new schedules or indicating the changes plainly on the schedules then in force.

Joint tariffs must indicate by what authority they are issued and what carriers and officials are responsible for their correctness and compliance with the law.

Tariffs must specify the routes over which rates are applicable.

When through rates include terminal charges, bridge tolls, charges for cartage, switching, elevator, or demurrage, tariffs must indicate the same.

Tariffs must be so constructed that, when possible, one general tariff will contain all the rates between the same points. Commodity tariffs, amendments, or corrections, must bear a close similarity to the form of the general tariff, and

must be issued as supplements to and made part of the original tariff.

These provisions cover transportation passing from one state to another only. Under the authority of the officials of the various states, however, substantially the same regulations are quite generally enforced in regard to business wholly within a state. The regulations seem to be such as are needed to satisfy public requirements, always exacting and jealous of corporations, and are, therefore, in the main, necessary and wise.

CHAPTER IV.

EFFECTIVE USE OF FREIGHT CARS — CARS: THEIR DEVELOPMENT AND USES — SEALS — THE LIMITATIONS OF A COMPANY'S EQUIPMENT — CAR SERVICE AND ATTENDANT DETAILS — EFFECTIVE USE OF CARS — CAR SERVICE ASSOCIATIONS — PREVENTION OF DELAY IN LOADING AND UNLOADING — DEMURRAGE — CARS USED JOINTLY BY RAILROADS — THE CAR ACCOUNTANT — PRIVATE CARS OWNED BY PATRONS — FAST FREIGHT LINES.

CARS — THEIR DEVELOPMENT AND USES.

The development of the freight car has kept pace with that of other appliances of railroads. Great and constant improvement has been the rule. At one time carriers provided but two kinds of freight cars. To-day there are many.*

Not only have different kinds of cars been multiplied, but their carrying capacity has been greatly increased without material increase of dead weight. During the first fifty years of railroads, stringent rules were enforced in America against loading more than ten tons in a car.

* Among them may be enumerated the common freight car, refrigerator, live stock, furniture, poultry, ore, oil, coal, vegetable, iron, hay, fish, charcoal, fruit, powder, milk, lime, gravel, stone, lumber, woodenware, and tubular car. The list will continue to grow.

That was thought to be the maximum cars could safely carry; the measure of service. The larger and more effective car of to-day has grown out of the exigencies of business, largely because of the decrease of rates and necessity of greater economy in operation. Practice has demonstrated that a car carrying forty-five tons can be handled with much greater economy than a car of ten tons, and quite as safely, on a stable track.

Great progress is also being made toward the adoption of uniformity in the various parts of cars. The attainment of this is desirable. Unlike other questions in which uniformity is advocated, safety of life and limb of men engaged in handling cars will be enhanced by greater uniformity in vehicles of different companies. The practice has become so common of carrying freight direct from point of origin to place of destination without reloading that the cars of railroads must be interchangeable. Uniformity in construction, in the event a car breaks down off the line of the company owning it, facilitates its prompt and economical repair where it happens to be without the necessity, otherwise unavoidable, of sending to the owner for the part needed for making the repair.

SEALS.

The car seal is, comparatively, a recent invention and one of great value. In early times a strip of wood nailed, to prevent the door flying open, was thought security enough; then came a lock; now a lock and seal.

The main object of the seal is to aid in locating losses or damages. It does not protect freight otherwise. If the seals on a car are intact up to a certain point on its journey, then up to that point carriers justly claim exemption from responsibility for loss or damage.

It is the purpose of the seal to afford the carrier protection by locating, approximately, the point where a seal is broken. This necessitates frequent inspection as a car proceeds on its way.

The fact that the seals of a car are intact is not, of course, conclusive, because the freight may never have been loaded, or may have been damaged before being put into the car, or there may have been a clerical error. However, such cases are exceptional. The seal is valuable and has been found to answer a very important purpose in handling freight. Cars may be unlocked, looted, and locked again without the fact being discernible from the exterior, but a seal once disturbed cannot be hidden or replaced.

THE LIMITATIONS OF A COMPANY'S EQUIPMENT.

The carrying capacity of a company's equipment is presumably based on its needs—on the amount of its traffic. The widest divergence exists, however, in the effective use of cars. In some cases a car will do double the service on one road that it will on another, showing that equal effectiveness is not always attainable, or, if attainable, not compassed. The carrying capacity of cars in the United States is much greater

than in Europe. Notwithstanding this, the average haul heretofore of our cars during the year has been less than in any country in Europe. This is because the average daily mileage made by freight cars in the United States has been very low. There is no formula by which the relation of the carrying capacity of a company's equipment to its traffic can be determined in advance. It has been suggested that the cost of equipment should not exceed gross annual earnings capacity. Generally speaking, this may not be far out of the way, but it cannot be accepted as a *dictum*. Effective use of equipment depends upon there being a load both ways.

A superabundant equipment is to be deprecated. It encourages inefficiency in its use and extravagant outlay in its maintenance. It thus becomes a double burden.

The equities of commerce necessitate a division of burden as between carrier and shipper. Thus, a railway cannot be expected to provide transportation facilities sufficient to move a crop instantly or within a very limited period. It can only justly be called upon to provide such reasonable accommodation as the average movement of the traffic suggests and the profits of carriage, economically managed, warrant. To require more would necessitate a plant that would lie idle much of the time. There can be no exception to this proposition, whether properties are operated by governments or private owners. So far as experience goes, the latter are much more sensitive

to demands made upon them in such matters than governments. The representative character of a government allows it to shield itself behind generalities, while public opinion will always force reasonable promptness upon the part of private owners.

CAR SERVICE, AND SOME OF THE EVILS ATTENDING INTERCHANGE OF CARS BETWEEN RAILROAD COMPANIES WHEN COMPENSATION IS BASED ON MILEAGE.

While great improvements have been made in the vehicles of railroads, corresponding advance has not been made in the utilization of freight cars, i. e., in their daily performance. This has been due principally to delay in loading and unloading by shippers and detention of cars by connecting companies. However, there are other causes. Thus, vehicles required to move the competitive traffic of a particular district are oftentimes collected far in advance of their need, and so lie idle for a greater or lesser length of time; cars are not moved promptly when loaded; not promptly used when unloaded, and so on.* The last condition attaches particularly to cars placed on private sidings. Much greater diligence is exercised in handling cars loaded and unloaded directly by the carrier, but here supervision is not always sufficiently minute to secure the maximum use. The tendency is, however, all the time toward better things.

No one except practical railroad men can understand the obstacles in the way of effective

* In the case of cars belonging to other companies, it is believed that the "per diem" system, described at length elsewhere herein, will, in the main correct these and similar evils so far as they affect foreign cars.

use of cars. Not only must employes far removed from headquarters be continually stimulated to efficient effort, but the inertia of shippers must be overcome.

No way altogether satisfactory has been found for accomplishing these necessary ends. The system may be said, therefore, to be still crude. A writer thus describes the situation in America:*

"There are hundreds of foreign cars adrift today on the railroads of this continent unaccompanied by any papers or marks other than the name or initial of their owners to indicate where they belong or how they should be routed to insure their proper return. With the multiplicity of initials and routes, it is unreasonable to expect that a local agent or yardmaster will have sufficient intuition to glean the information requisite to properly route the cars."

The supply of equipment furnished by railroads is generally adequate if it could be used with diligence. A member of the International Association of Car Accountants,† in a paper read at its annual convention in 1891, referring to the subject said: "Experience teaches me that in the busy season, for every empty car on the line of road we will average four cars delayed under load, either awaiting shipping instructions or else the pleasure of consignees to unload. . . We will find that over fifty per cent. of our car equipment will be on the lines of other roads, and sixty

* In the "Official Railway Equipment Guide," July, 1891.

† A. B. Wilmer.

per cent. of this fifty per cent. (i. e., thirty per cent. of our total equipment) will be used as warehouses holding freight either to be sold at the hands of brokers, or else owned by merchants who for various reasons have purchased largely in excess of the demand, and not having warehouse facilities to accommodate this freight, have converted the cars into temporary warehouses."

It is claimed by those professing to know that the railways of Great Britain manage with greater success than other countries to keep their cars employed. This may be due to the fact that the territory is more compact, thus enabling owners to watch their property more effectively. However, the owners of roads in Great Britain complain, as do those of America, that "traders use their cars as warehouses."*

In this unsatisfactory state of affairs it is noticeable that the government railroads of Europe make even less effective use of their cars than do those operated by private companies. Government management in this department of the service, as in others, lacks efficiency; is wanting in the effective instinct and thrift of private owners.

An expert in such matters,† referring to the improvident use of freight cars in America, says: "All, or nearly all, the trunk lines are blockaded

* J. S. Jeans "Railway Problems," page 216. The widest possible difference is observable in the use of cars on European roads. Thus, in Austria each car averages 18,800 miles per year; in Luxembourg 5,700 miles.

† E. Van Etten.

with loaded cars destined to points east. . . . Competition on the part of the traffic departments of the railroads, and speculation by the shippers, are largely the causes of this state of affairs. I have known cases where, to secure large consignments, the shipper has been promised that he could hold the commodity in cars as long as he desired. In other cases an individual with no capital was able to purchase a large quantity of a certain commodity by getting money on bills of lading issued by the railroads, and then speculating on the price of said commodity. . . . Detentions to cars, which invariably belong to another road than the one holding them, average in many cases sixty to ninety days. Cases are numerous where cars have been detained with 'company material,' 'supply coal,' etc., thirty to ninety days. These, and similar cases, are the reasons why the average mileage of cars is at such a low figure."*

No effective effort to systematize and accelerate the movement of cars was attempted in America prior to 1870. Before that time through business was very generally reloaded at junction points. But, with the adoption of the practice of carrying freight through without breaking bulk, it became necessary to adopt some system by which the whereabouts of cars might be known. Before that, the record of a foreign car was usually kept by the train dispatcher or other operating officer, and settlement between companies

*Seventeen to twenty-five miles per day.

for the use of each other's cars was based on the inaccurate and incomplete returns of junction agents. Finally, the various roads found it necessary to organize a department or bureau devoted to this branch of the service; its duty is to keep a systematized record of the daily movements of each car. In regard, however, to the manner of doing this, much diversity exists. An official of long experience and well versed in such matters gives his idea of the functions of the car service department as follows: "The head of the department should have the title of superintendent of transportation, or superintendent of car service. His duty should be the supervision over the car records, the distribution of cars (passenger and freight), the handling of all perishable, time and dead freight, car seals and seal records, switching accounts, grain doors, and the railway mail service."* Such a bureau with adequate power and completely officered, has very generally been introduced in America.

EFFECTIVE USE OF CARS—CAR SERVICE ASSOCIATIONS.

A means of lessening the delay of shippers in unloading cars in America has been sought in the formation of car service associations, whereby railways converging at common points jointly employ a superintendent, whose duty it is to see that cars are loaded and unloaded within a certain time, or in the event they are not that a

*J. A. Cavanaugh, in a paper read before the Car Accountants' Association in 1891.

charge is made for the delay. The result has been beneficial. The rule may be profitably enforced at all stations, and is upon many lines.

The car service associations will probably result in an increase in the average mileage of cars. Still further attention upon the part of the managers of railroads is believed to be necessary; greater familiarity with details; greater exactness in the use of vehicles. A partial remedy, it has been suggested, may be found in pooling the rolling stock of the railroads of the country. Questions of detail would attend this pooling, but no insuperable obstacles are thought to stand in the way. The situation continues to grow more embarrassing because each day the through business of railways increases, and it is in connection with this through business that much of the dilatoriness in the use of cars occurs. It is highly desirable on many accounts that cars should be used, under normal conditions, at the point where they happen to be unloaded. Only in this way can railways be prevented from making improvident and forced levies on the cars of other companies.

PREVENTION OF DELAY IN LOADING AND UNLOADING—DEMURRAGE.

The instituting of a demurrage charge for detention of cars has proven to be more far-reaching than was at first anticipated. It is the only effective means so far discovered of inducing owners to act promptly. A fine imposed may represent all the margin of profit there is in a

transaction. Not only is a charge for undue detention of cars a proper one, but a penalty may also be properly enforced when a consignee fails to remove freight from a carrier's warehouse within a certain time after being notified of its arrival. Owners would not expect to leave their freight in a cold storage or other warehouse beyond the time agreed upon, without paying rental. The storage facilities of railways are quite as valuable as those of public warehouses. While it is not desirable to apply the rule with unnecessary arbitrariness, it is in the public interest to enforce such regulations as will enable the carrier to utilize his facilities in the interest of all to the utmost.

Carriers are remiss whenever they do not enforce reasonable diligence in the loading and unloading of cars. The extent to which they must increase their rolling stock otherwise, in order to meet just public wants, cannot but prove a burden. The community, quite as much as the carrier, is concerned that capital shall not be sunk in this way, when there is so great demand for it by railroad companies in other directions. Moreover, the inefficient use of the equipment of carriers is demoralizing to their service. Employes become imbued with the feeling that neglect to move a car promptly is a normal condition, right and proper in itself, or impossible to remedy and in no way reflecting upon them. Everyone is interested in preventing such a state of affairs.

An efficient car service is absolutely essential to the internal commerce of a country. With the development of railways the community depends upon carriers more and more for prompt service, while the disposition of traders to cut down the stocks they carry to avoid storage and capital outlay is everywhere apparent. The tendency of merchants, however, if unchecked, is to utilize the carrier's cars as storehouses whenever for any reason they do not immediately require the goods. This disposition, always pressing, further complicates the subject.

One of the requirements of carriers is that they must be prepared to transport traffic when offered with reasonable promptness. This necessitates large accommodations at particular periods. The carrier cannot be the judge of the time. But he can require that owners shall load their property promptly, and remove it promptly when it reaches its destination. The penalty he exacts for failure to comply does not by any means remunerate him for the loss of his equipment, and is not so intended. Its purpose is to prevent the resources of the community (his cars) from being locked up by private persons for private gain. A charge for demurrage by carriers presupposes due diligence upon the part of the latter in placing cars at the disposal of shippers, and also in notifying consignees of the arrival of freight.*

* Thus, a shipper upon being notified of the formation of a car service association and the fact that a charge for demurrage would be made upon him if the freight was not taken away

Charges for demurrage of cars cannot be collected by companies acting alone. Competition is too great. The situation requires the joint action of railroads. The rules and regulations governing the business must be matters of understanding between them. Natural jealousies necessitate this. The particular regulations that will be necessary will depend upon the situation. For that reason they cannot be particularized here. Those in the appendix to this book will indicate to the reader some of the necessities of such a case.

The propriety of adopting means for enforcing the prompt loading and unloading of cars is no longer a question open to discussion. The great value of these vehicles to the community requires it, as already pointed out.† Nevertheless,

promptly, made the following claim upon the company with which he did business, namely: That it should deliver to him all cars in the order they were received; should not suffer cars received one day to be mixed with cars received on a prior day; that notice should be delivered at his office promptly at the time of the delivery of the car; that all empty cars should be promptly removed; that if cars were not promptly placed for him to unload he should expect to be paid a certain sum per hour by the company for such detention; and, finally, that he should at once be notified by telephone, and formally by mail, of the arrival of cars, giving number and contents. These demands are unreasonable, as may be seen at a glance. But they show that the community will require that if carriers expect shippers to use diligence in removing freight, they must also be diligent.

† One of the most hostile commissions to railways has issued the following order in regard to the matter: "From and after

the creation of a demurrage charge will ever excite the animosity of those who have been benefited by a different practice. Having been allowed to load and unload at pleasure and without reference to the losses of carriers and the inconvenience of others, they will refuse to pay the charge, or seek to retaliate in other directions. In one case they demanded that carriers should only be allowed a definite time for performing a given service, should act specifically, in fact, and in the event of a failure to pay a forfeit; for instance, that freight shipped from London to Liverpool should be delivered at the latter city within a certain number of hours, and in the event it was not, that a certain sum should be paid to the owner by way of forfeit. Such arguments are not reasonable, because the equities in the two cases are not alike. The carrier's interests everywhere and at all times impel him to exercise diligence; the sooner the service is performed the sooner the car will be at his disposal again; the more money it will earn him. On the side of the patron the interests are contrariwise; it is not to his advantage to act promptly; his interests lie

the first day of October, 1891, all railroad companies in this state shall charge and collect from consignees the sum of three dollars per car per day for the use of all cars not unloaded after forty-eight hours' notice to the consignee or his agent (not to include Sundays or legal holidays). The notice to consignees to unload cars must recite the penalty herein provided for." While this commission was generally recognized as severely critical of railway methods, it recognized the necessity of preventing the cars of the country from being locked up by individuals.

in using the car as long as possible; it is not his property that is lying idle; delay in unloading relieves his crowded warehouses and yards; perhaps puts off the payment of the charge of the carrier for transportation.

CARS USED JOINTLY BY RAILROADS—THE CAR ACCOUNTANT.

Interchange of cars between connecting railways is a business necessity. The practice in America for companies using cars owned by others was to pay a stipulated sum per mile run. No distinction was made between cars owned by private parties and those owned by railroad corporations.* The basis of remuneration varied. "The mileage paid for different classes of cars, and for the same class of cars, is not uniform by different companies, nor by the same companies, except for ordinary freight cars exchanged between companies in the course of transportation. The rates allowed for car mileage are as follows: For ordinary freight cars, a uniform rate of three-fourths of a cent per mile; for Pullman palace cars, three cents a mile; for Pullman palace tourist sleepers, one cent a mile; for ordinary passenger cars exchanged with other companies, three cents a mile; for baggage, mail and express cars exchanged with other companies, one and a half cents a mile by some roads and three cents a mile by others; for refrigerator cars, one cent a mile; for furniture cars, oil tank cars, palace

*This was called the *mileage* basis. In 1902 it was superseded by the *per diem* basis, which is elucidated further on in this chapter.

live stock cars, and other cars owned by private individuals and companies, three-fourths of a cent a mile. Some companies paid mileage on tank cars both loaded and empty, and some only when loaded. For palace horse cars no mileage was allowed on some roads, shippers in such cars paying for the car."*

It was claimed, and justly, that the method of settling for the use of cars of other companies on the basis of mileage operated to the disadvantage of the owner; that the company using the car was tempted not to report the mileage and was oftentimes indifferent whether it was unloaded promptly or sent home promptly; that if it were compelled to pay a fixed sum per day so long as the car remained in its possession it would act more promptly; at least would not allow a car to stand idle. The subject was not a local one. In Great Britain, so far back as 1867, it occupied the attention of a government commission. This commission reported it as "deserving of consideration, whether the system of charging a mileage rate for wagons [freight cars] should not be modified and a system of charging for the wagon by time instead of distance be adopted. . . . It is obvious that a mileage rate is, for long distances, as much too high as, for short distances, it is much too low, the time for loading and unloading a wagon bearing no proportion to the distance run."

The indisposition of railways to return the cars of other companies was an evil impossible to rem-

*Third Annual Report, Interstate Commerce Commission, page 15.

edy without concerted action. This was taken by the American Railway Association in 1902, in adopting the *per diem* plan. Instances were said to have occurred where cars were not returned to owners for sixteen months, being sent hither and thither meanwhile as the convenience or profit of the lines upon which they happened to be located suggested.*

Delay in returning cars to owners in many cases grows out of a desire of the company in whose possession the car happens to be to hold until a load can be obtained. If the load is in the direction of the owner, very good; if not, very good. Little thought is given the matter.

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* The evil having been called to the attention of the American Railway Association at its meeting in October, 1892, it adopted the following rules, to take effect January 1st, 1893, so far as the restricted jurisdiction of the association rendered possible, viz.: "1. Foreign cars must not be used in local service, except to load in the direction of home. It shall, however, be permissible to send them in an opposite direction to secure a homeward load. 2. Foreign cars, received loaded, may be returned to the road from which they were received, or they may be used for shipments destined to points on the line to which they belong via another route, in case said shipment cannot be routed via the line delivering them, provided, however, the delivering line makes no demand for the return of the cars to it. 3. When the delivering line desires the return of certain foreign cars to it, it must make request upon the receiving line for same, and if this request is received in time it must be complied with. 4. A diversion of a car is hereby defined as meaning the loading of a foreign car to a point on a road to which it does not belong, or via a line from which it was not received. It will not, however, be considered a diversion to load a foreign car to an intermediate point on its legitimate route home, or to a point on a road to which it does not belong, provided it passes over the road owning it to reach its destination. 5. Any road diverting a foreign car will be required to

Railroads oftentimes make systematic use of the cars of other lines because of lack of cars of their own. The effect is demoralizing. The owner, finding himself thus defrauded, retaliates, and so the custom spreads. A mitigation of the evil has been found in the adoption of the *per diem* plan. This should be supplemented, however, by better systemization of the service; in the refusal of carriers to loan cars to those manifestly not acting in good faith; and in the institution of fines and similar devices. A solution of the question is difficult because the conditions of ownership of cars and use for such vehicles are not relatively the same. The com-

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pay to the owners of said car a penalty of $1 for each and every diversion. 6. If a foreign car is loaded locally and upon arrival at destination the shipment is reconsigned; if the reconsignment would cause a diversion of the car, it must be transferred under the rules governing transfers, where this can be done without injury to its contents, and the car returned to the road from which it was received or to the owners. But in case the shipment is of such a character that it cannot be transferred, the car may be run through to destination and the same will not be considered a diversion. 7. When empty foreign cars are delivered by one line to a connection on requisition of the latter, for return loading via the road making the delivery, they must be so loaded and returned, otherwise they shall be treated as diverted cars. 8. Foreign cars may be loaded with transferable commodities consigned to any road at a junction point common with the road that owns the cars, and on arrival at such common junction point contents will be transferred, and the car returned to delivering road or to owners, at the option of the road transferring the cars. If cars loaded as above mentioned are not transferred, the line responsible for making transfer will be liable for diverting cars, except as provided in Rule 6."

pany that has but few cars but requires many is interested in any arrangement that will give it the uninterrupted use of the cars of other companies with little or no charge; it may be expected, therefore, to oppose any arrangement likely to disturb its interests.

A remedy for the detention of cars in America was at one time sought by charging the company using a car fifteen cents per day in addition to the regular mileage charge. The amount, however, was claimed to be excessive and the practice fell into disuse. Whatever the method of determining the rate a company should pay for the use of the cars of other lines, it should be based on the value of the car; thus, a refrigerator or other valuable freight car costing, say, one thousand dollars, should be charged for at a higher rate than one costing two hundred and fifty dollars. In the same way, a ten-ton car should be charged less than a car carrying forty tons. The rate should be equitable, but must at least be sufficient to pay expense of maintenance and interest on the cost of the car.

The appliances of the car accountant's office afford the facilities necessary for determining systematically the use made of cars. They are not to be found elsewhere in equal degree. The car accountant alone follows the cars in detail. He alone is advised daily, by agents and conductors, of the location and use of each car; whether

it is loaded or empty; whether it is in good order or is broken down. He alone keeps adequate records. He alone is in a position to judge whether cars are judiciously used or not. For these reasons, effective systemization, in the majority of cases, may be greatly advanced by clothing him with every necessary supervisory power that the circumstance requires. But in order to perform his duties effectively he must be a man of experience and talent. He must possess executive qualities of a high order. One of the embarrassments of the situation sometimes is the fact that the disposition of cars is entrusted to those too busy to perform the work. Other matters equally important occupy so much of their time that they cannot give this branch of the business the attention it merits. The car accountant should be a practical man; he should understand the uses of cars, should know where they are needed, where they may be procured most advantageously, and whether handled expeditiously or not. Their disposition should rest wholly with him. This authority should be exercised from a central office. Duplication of orders and much unnecessary hauling back and forth of cars may thus be avoided.

Many of the irregularities that attend the use of foreign cars grow out of imperfect supervision rather than intentional wrong, subordinates often using the cars of other companies when cars of their own company could be used to greater advantage.

PRIVATE CARS OWNED BY PATRONS.

The ownership of cars by shippers seems to have had its origin in the original intention to make railways toll roads merely.

The proportion that private cars in use in America bear to the total number of cars employed, varies greatly according to the exigencies of trade and the complaisance of carriers.

The use of private cars has always excited more or less opposition from those who own and manage railroads. Their objections are in the main just. Critics of American roads have said that favoritism characterized their use. Similar charges are doubtless made elsewhere. The Royal Commission of England, reporting on the use of private cars in 1867, says that owners of private cars complain of their cars being detained by carriers; that the latter do not exercise the same care in keeping them actively employed that they do in regard to their own, and that cars are not kept in proper order. On the other hand, the railway companies complained that owners of cars used them as warehouses; that cars were ill adapted for use and were of inferior construction; and that owners were dilatory and captious in paying bills for repairs. The commission was not favorably impressed with the use of private cars, and notices the purchase of such cars by two companies (Midland and Caledonian) as evidence that carriers themselves do not regard their use

favorably. The commission, referring to this phase of the subject, said:

"It is quite clear that the use of private wagons, each of which must be returned empty to its owner, causes much extra trouble and expense in arranging the trains and returning the empty wagons, and that if all the wagons belonged to the railway a considerable diminution in the number of wagons now necessarily in use on the railways could be effected; indeed, it is alleged that one-third of the whole number might be saved; but, on the other hand, individual traders might suffer from not being able to obtain all the wagons they might require to meet sudden emergencies, or a general briskness of trade. It is shown that the profit obtained from a wagon fully loaded is very considerable. It is obvious, however, that the system of charging for wagons a rate per mile run by no means meets the justice of the case, as the cost of a wagon is estimated by time and not by distance. Thus companies have been formed for the purpose of letting out wagons and carriages at a yearly rate, and the railway companies make a daily charge for the demurrage to be paid on wagons detained off their lines."

The commission suggests to railroad companies that they should avail themselves of every opportunity of obtaining possession of the cars used by them.

The use of private cars has also been the subject of investigation by the Interstate Commerce Commission. It was led to make these enquiries

because of complaint that the use of private cars and the payment of mileage therefor was a cover for favoritism. The commission, with its usual thoroughness, made a most careful investigation. Its conclusions coincide in the main with those of the English commission. It does not approve of private ownership of cars. It says: "Cars for the various kinds of business done by a carrier should be owned by the carrier and furnished to all alike; or, if owned by the shipper, only such reasonable allowance for their use should be made as to permit no advantage to the private owner of cars who is also a shipper, and not afford a margin for paying rebates to other shippers."* The commission seems to believe that the payment of a stated sum per mile by carriers for private cars may be a burden, but that in regard to the reciprocal use of cars owned by carriers, the mileage paid so nearly equalizes itself that it does not bear disproportionately on any one company. The commission believes that the systematic use by carriers of cars owned by private parties or car companies should be discouraged.

In regard to the advantages that the owners of private cars have over others, so far as there are any advantages, it is claimed by such owners that they are legitimate; the fruit of business shrewdness and invested capital, and represent elements in business worthy of encouragement

*Third annual report, Interstate Commerce Commission, page 18.

rather than condemnation; that such matters cannot be equalized; that the government might with equal propriety insist that merchants shall all occupy favorable sites on favorable streets, and in the event any merchant shall secure a more favorable location than his fellows, that he shall be relegated to a less conspicuous place, etc.

The claim that favoritism is exercised by railroads in the United States is not generally true. No one is favored, or, if favoritism exists, it is isolated and unworthy of notice when we consider the benefits of untrammeled action. Isolated exceptions cannot safely be made the rule of action here any more than in other affairs of mankind. If there is a thief, let us isolate him, but we cannot afford to isolate the whole community.

The employment of private cars in the business of carriers is voluntary. Carriers are not compelled to haul them. But they cannot discriminate. But the mere fact that they continue to use such cars is not an evidence that they consider the practice advantageous. It is claimed, and doubtless truly, that the use of private cars is accelerated by the practices of competitive railroads. But the burden, if real, must have compensating advantages; when it ceases to have, we may believe that concerted effort will quickly be made to break up the practice. The commission already referred to seems to take this view of it.

The responsibility for accidents arising from the use of private cars attaches to the carrier. The interests of the public are, therefore, in this respect properly guarded.

Private ownership of cars, it is claimed, has been the means of introducing many substantial improvements in their construction. How far this is true I do not know, except in the case of the Pullman Company.

Transportation is largely a matter of emulation. This feature is, therefore, never to be lost sight of by supervisory authorities. It should not be stifled by impracticable efforts to make the fortunes and minds of men conform to each other. The use of private cars is practiced much more largely in Europe than in America. The objection that practical railway men have made to the practice is that by reason of it a company's cars are less patronized, are, in fact, supplanted by those of private owners, and that revenue that would otherwise accrue to the carrier is lost; that private cars are generally, by reason of their construction, limited to the carriage of a particular class of freight and are not available for a return load, hence the carrier has to pay mileage upon dead weight hauled that might otherwise be avoided; that in the case of private cars constructed for the carriage of perishable property which must be transported quickly, the shipper reaps in the mileage paid him an excessive return on his outlay; that the use of private cars does not increase the traffic

of the carrier; that it tends to demoralize rates; that it is more expensive to handle, and that by reason of dissimilarity in construction, private cars are a source of peril to the train force. On the other hand, many railway managers of acknowledged ability and fidelity, nothwithstanding the drawbacks acquiesce in the use of private cars.

A committee appointed to consider questions of discrimination in the use of cars and otherwise, reported to a convention of government railroad commissioners at Washington in April, 1892, that the use of private cars results in discrimination in this, that the mileage allowed is excessive and in the nature of a rebate; that the special facilities afforded by the use of private cars enable the user to practically monopolize markets to the exclusion of small shippers, who cannot control such equipment or readily procure it from the railroads; and, finally, that the owners of such cars obtain privileges for their officers and thus gain a further advantage.
cars, and thus gain a further advantage.

The evils connected with the use of private cars will be remedied in due time if carriers are left unhampered. They are an incident of business; of railway evolution. The use of private cars came into existence in America when railroad companies, because of their poverty, could not satisfy the demands of shippers. The practice will cease when its disadvantages outweigh in practical business its benefits.

FAST FREIGHT LINES.

Closely allied with the subject of private cars is that of the special or fast freight lines operating on many American railroads. These were organizations formed independently of the railroad companies to provide equipment and superior facilities in other directions for handling and transporting through freight. They were designed originally to secure greater expedition in the movement of such traffic, and met a much needed requirement. The great improvements by which railroads are able to do business more expeditiously than formerly enables them to do satisfactorily what before they found it desirable to entrust to the fast freight lines. For this reason the conditions under which these lines originated have in many cases ceased to exist. These collateral organizations, however, are still able to offer advantages in particular directions of such a nature as to prevent their total extinguishment.

The Interstate Commerce Commission, referring to the subject, says:* "These lines derive their revenue from the roads upon which they are operated, and as a rule are highly profitable, while the roads proper show very different results. This revenue accrues from payments for car mileage, and from commissions for procuring traffic, which in effect are divisions of earnings between the roads and irregular outside organizations." The conditions pointed out were more

* Third annual report, page 17.

generally true formerly than now. At the present time the tendency is in the direction of control and ownership by the railroad companies, making the fast freight lines an appendage merely of the freight department. Where these lines continue to exist they may very properly be considered a necessary feature of the service, beneficial to all concerned. Methods of business may not here be uniform, with advantage, any more than anywhere else. Generally speaking, the conditions under which business grows up, whether on a railroad or elsewhere, it is advantageous to continue. It may, therefore, be highly commendable to continue the fast freight lines. That the arrangement with the railroad companies should be equitable follows as a matter of course.*

PER DIEM CHARGE FOR FREIGHT CARS USED BY RAILROAD COMPANIES BELONGING TO OTHER RAILROAD COMPANIES.

Up to the time, July, 1902, of the general introduction in the United States of the per diem system (i. e., the practice between railroad companies of charging so much per day for the use of foreign freight cars belonging to other companies), compensation for the use of such cars was based on the mileage of cars.† This last, however, was never entirely satisfactory, as complaint was universal that cars were not

* Effective use of freight cars is still further referred to in the book "Train Service."

† When the change was made from a mileage to a per diem basis by railroad companies for cars owned by them, it did not apply to cars owned by individuals and private corporations. For these, compensation based on mileage, remained unchanged.

returned promptly to the owner. This was to be expected, because the handling of a car, in the absence of a load both ways, involved not only expense to the user, but loss or delay perhaps of local business. Certainly it required the use of power that would otherwise have been idle or more profitably employed. Moreover, it was hinted that foreign cars were sometimes used by railroad companies in the conduct of their local business without making any report thereof to the owner. There was never any just ground for this insinuation, however; or, if such a thing occurred, the instance was isolated, and never of sufficient consequence to constitute a general grievance.

It is claimed that carelessness and willful neglect in returning cars to owners will be avoided by the per diem system. It will certainly render it impossible for any company to avoid paying what it agrees to for cars that it may use or have in its possession belonging to others. Thus owners will no longer be dependent upon the good faith or honesty of the borrower, but may, from day to day, accurately fix the charge due them for cars on the lines of other companies. Surely this is a desirable thing and may be set off against the increased expense for clerical hire and otherwise, that the new system is said to involve.*

The per diem system is in some respects an experiment, but it has been so long under discus-

* In reference to the greater cost of accounting in connection with the per diem system, it is probably true that if the old mileage system had been supervised effectively, as it should have been to be honestly enforced, it would have cost quite as much and, perhaps more than the per diem method.

sion and so carefully thought out, it is claimed by those interested, that it cannot, in the end, but prove satisfactory if carried out in good faith. It is quite possible that the rules and regulations governing the system, including the rates charged, as now instituted, may have to be changed. But the principle is believed by its advocates to be correct, because based on honest observance, and likely, therefore, to stand practical use.

Those who advocate the per diem system maintain that it will tend generally to prevent delay in loading and unloading cars by shippers; in this, that it will have the effect to cause railroads to reimburse themselves for the daily fixed outlay for foreign cars by the collection of demurrage from their patrons, not only for these cars, but for other cars as well. They claim that carriers will not be able, consistently, to enforce a demurrage charge for foreign cars alone, but must make the rule uniform, treating all patrons alike, regardless of the vehicle in which the goods are loaded. Such a uniform charge for demurrage, moreover, advocates of the system claim, will greatly accelerate the movement of cars.

Certainly any arrangement that does this, or prevents unnecessary delay in loading and unloading cars is highly desirable.

It is also claimed that the per diem system will hasten the return of cars to owners; or, in the event that they are not promptly returned, that the charge per day will render effective use of the cars necessary, in order that the company paying for the same may not suffer loss.

"The per diem system," says a writer who has made a specialty of the subject, "would tend to reduce expenses as compared with the mileage system. If, in a crowded yard, the first empty car can be utilized for loading, what an amount of switching back and forth, heretofore necessary to get at the only cars which were available, will be avoided. Not alone will costly and troublesome movements be greatly lessened, but the losses and service incident thereto will be minimized. The savings in those respects will overcome the disadvantages that may result from an increase of empty mileage (through per diem) in forcing the prompt return of cars to their owners. Such common interest will tend to enlarge the territory wherein cars may be considered at home, and by increasing their avenues of return and the points to which they may be loaded, will materially aid in reducing empty mileage."

Time alone will, it may be said in conclusion, demonstrate the advantages or disadvantages of the per diem system as compared with the mileage system previously in use. But it is undoubtedly true that the advantages or disadvantages of the per diem method will not be the same with all roads, but will be dependent upon their methods, the nature of their business, and the amount and character of their equipment.

The rules regulating the per diem system in use by the various railroads, while perhaps differing in minor details of a local nature, are necessarily the same in a general and practical way. Those given below have been edited, for practical

use, by Mr. F. M. Luce, whose long experience and adeptness make him a recognized authority throughout the country in all matters relating to the movement of cars, and I gladly avail myself of this opportunity to acknowledge the obligation I am under to him.

Before giving in detail the rules and regulations of the per diem method it is proper to say that a description of the mileage system (and its limitations and evils) will still be found herein. For, in order to understand the value of the per diem system, it is necessary that all its merits should be understood, and all the evils that attend the former should be known. For these reasons I have not thought it advisable to omit the original text relating to such matters. The per diem system is more or less of an experiment, as I have intimated, and besides settlements will, to a certain extent, still be made on the mileage basis. It is necessary, therefore, that both systems should be noticed.

The introduction of the per diem system will not involve any change in the method of settlement of cash balances between railroads. In the interchange of cars between companies the credit company should have the privelege (as under the old mileage system) of drawing at sight for the balances due it. This method is in vogue, generally, throughout the United States and Canada, and is in every way to be commended because of the fairness, promptness, and economy with which settlements may be effected.

Supplementary to what has been said, it may be noted that in the practical working of the per diem system (as compared with the mileage basis), it has been found that the revenue accruing under this method operates disadvantageously in the case of particular kinds of equipment. And so one company has organized a private line to operate its refrigerator cars, the pay in such cases being computed on the mileage basis, thus averaging fifty cents per day for its cars, as against twenty cents under the per diem system! Still another company offers twenty cents per day (the per diem rate) for new empty cars routed over its road on their way to the owner! Peculiarities of this kind, it may be said, are always expected in the working of new methods between carriers, but like all new and unexpected things, are at last adjusted on equitable grounds.

Finally, if in operating under the per diem system, it shall be found that the average rate agreed upon for all classes of cars is too much in some instances and too little in others, it is probable that a rate per day will be fixed for the different classes of cars according to their value and the needs of business.

Arbitraries will also be arranged, as circumstances suggest, at junction points, for cars interchanged between roads, under the working of which agreements the per diem rate will be held in abeyance for an agreed number of days after cars have been placed on sidings for manufactories and other patrons for loading or unloading. Companies will also, for the moment, refuse

to receive cars from other roads when their tracks are full; or, in other words, will not accept cars and pay twenty cents per day therefor when no immediate disposition can be made of the same.

PER DIEM RULES GOVERNING SETTLEMENT FOR USE OF FREIGHT CARS, ADOPTED BY THE AMERICAN RAILWAY ASSOCIATION, TAKING FEFECT JULY 1, 1902.

TERMS AND DEFINITIONS.

Home Car—A car on the road to which it belongs.

Foreign Car—A car on the road to which it does not belong.

Private Car—A car having other than railroad ownership.

Home Road—The road which owns a car, or upon which the home of a private car is located.

Home Route—The line of intermediate roads over which a foreign car was moved from home.

Home Junction—A junction with the home road.

Switching Service—The movement of a car at a charge for the service rendered; the road performing such service not participating in the freight rate.

The settlement for the use of private cars such as Armour & Co., Swift & Company, Union Tank Line, Street's Stable Car Line, etc., will be made on the mileage basis, and private cars are not in any manner to be affected or subject to any rules governing the per diem agreement, and are exempt

from special charges in switching or other service, or refunds, as covered by Rule No. 5.

RULES.

1. The rate for the use of freight cars shall be 20 cents per car per day, which shall be paid for every calendar day, and shall be known as the per diem rate.

2. Days shall be reckoned by subtracting the date of receipt from the date of delivery.

A road which receives and delivers a car on the same day shall not pay the per diem for that day.

(NOTE.—A car received by a road after 12:01 a. m. and returned or delivered to another road before 12:00 midnight on the same day, per diem is not charged. It is the duty of the yard masters and agents at each station to know at all times each and every car in their yard that is being delayed for any cause and report to the proper official the initials and numbers of all cars which they are unable to dispose of.)

3. A road shall have the right to demand the return of its car after it has been twenty days consecutively on any road. If the car is held by that road more than ten days after the date of such notice, making thirty days in all, thereafter a penalty of 80 cents per day in addition to the per diem shall be charged by such road for the further use of that car.

(NOTE.—No provision is made in the rules for a penalty for diversion of cars, therefore, under Rule No. 3, the holding road is exempt from the 80 cents per day penalty without it receives the twenty day notice from the owner and has the car upon its rails thirty consecutive days.)

There were few diversions of cars under the mileage plan, because roads were permitted to hold cars for prospective loading; but under the per diem plan roads in order to exempt themselves of the per diem charge may be inclined to load such cars in any direction.)

4. All railroads, including ferry lines, shall be responsible to the car owner for amounts accruing for use of a car at the established rates, whether such car is in road service or switching service until the car has been delivered to the owner or to another road.

5. An arbitrary amount for each car in switching service may be reclaimed by the switching line from the road for which the service was performed.

This amount shall be based upon the average number of days actually required, and determined by the roads interested for each local territory.

(NOTE.—Cars are considered as having been delivered to a connecting railroad when placed upon the track agreed upon and designated as the interchange track for such delivery, accompanied or preceded by pro per data for forwarding, and accepted by the car inspector of the receiving road.)

(Agents at stations where arbitrary time is allowed in switching service, will compile statements and send them to their proper official immediately after the close of each calendar month, showing initials, car numbers, date of delivery of each car delivered to other roads in switching service, and a separate statement showing initials and car number of each car received from other roads to be switched, for loading or unloading on its tracks at his station; also statement showing initials and number of car delivered to other railroads in interline switching for delivery to a third road, a separate statement to be made for each class of service, against each individual belt or railroad.)

6. In case a road delivers an empty foreign car without the consent of the owner, to a road which does not pay per diem; or if a road permits the loading or reconsigning of a foreign car without the consent of the owner to such a road, it shall be responsible to the owner for the payment of an amount equal to the per diem accruing on the car while on such road.

7. When a car has been destroyed or so damaged as to require an appraisement under the master car builders' rules, the per diem charge will cease from the date of notice to owner.

8. When a car is detained awaiting the receipt of repair material from its owner, the per diem charge will cease from the date the necessary material is ordered from the owner until the date which it is received by the road holding the car.

(NOTE.—The date when it is received by the road holding the car would be the date when the car containing the material was received by that road, and not the date the material was received by that road at their shops, the object being to put a premium on the prompt handling of the material when it is received at the junction point.)

9. The interchange reports shall be closed at midnight, and shall include all cars exchanged upon the date named, unless otherwise noted thereon. The reports must be sent to the proper official on each day whether cars are exchanged or not. In cases where there are different standards of time at junction points, the earlier time shall be used. The interchange reports to the car record office from junction points must be signed by the agents or other authorized representatives of both roads on the prescribed form, the receipt of cars delivered being thereby acknowledged. The time of delivery of cars upon interchange tracks of connecting lines shall, prima facie, be the time given by the delivering road.

10. The junction report for each day will be made to car owners on the prescribed form as promptly as possible after the receipt of the interchange report for that day.

11. Within thirty days after the end of each calendar month, car owners shall be furnished with a per diem report for that month, on the prescribed form, showing the number of days each car has been in service upon the road making the report. In computing per diem, the day of receipt should be disregarded, and payment made for day of delivery.

12. The settlement of amounts accruing for the use of cars shall be made monthly without regard to reclaims pending.

13. When reclaims are made for allowances on account of special conditions, they must be made by the designated transportation officers

of the road which pays the per diem to the designated transportation officer of the road from which the allowance is reclaimed.

(NOTE.—If roads accept cars they know they cannot deliver to consignees promptly with the understanding that the per diem will be repaid, that will be considered a reclaim, the per diem to be paid and reclaimed afterwards.)

14. When a road refuses or fails to promptly receive from a connection cars upon which it has laid no embargo, it shall be responsible to the connection for the per diem on cars so held for delivery, including the per diem on the home cars of such connection. If such refusal or failure to receive shall continue for more than three days, the delinquent line shall thereafter, in addition, be responsible for the per diem for all cars in transit which are thus held back for delivery. It shall be the duty of a connection intending to reclaim such per diem allowance, to notify the delinquent line daily of the total number of cars so held for it.

15. When a road gives notice to a connection that for any reason it cannot accept cars in any specified traffic, thereby instituting an embargo, it should receive cars already loaded with such traffic at the time such notice is issued. If it does not receive such cars, the road holding them may reclaim per diem from the road placing the embargo for the number of days such cars are held not exceeding the duration of the embargo.

(NOTE.—In exception one company reserves the right to refuse loaded foreign cars when tendered to it by its connections to be switched to points in a certain district, providing the consignees to whom such cars are consigned are unable to receive and unload the contents of the cars promptly.)

16. These rules shall apply to private cars.

(NOTE.—A car having the name of a line or private ownership lettered upon its side, but bearing a railroad's initials, is classed as a railroad car, and cannot be operated on the mileage basis.)

17. To interpret these rules and to settle disputes arising under them, an arbitration committee of five members shall be appointed by the committee on car service. Three members of the arbitration committee shall be a quorum.

In case any question or dispute arises under these rules, it may be submitted to the arbitration committee through the secretary of the association in abstract. The abstracts shall briefly set forth the points at issue, and each party's interpretation of the rules upon which its claim is based. The arbitration committee shall base its decisions upon the rules and the abstract submitted, and its decision shall be final. Should one of the parties refuse to furnish the necessary information, the arbitration committee shall use its judgment as to whether it can properly decide. All decisions shall be reported to the association through the committee on car service.

In case a question shall arise not covered by the rules, the roads disagreeing may, by mutual consent, submit such question to the arbitration committee.

The committee on car service may appoint a secretary for the arbitration committee, who shall be paid by the association. Other expenses of the arbitration committee shall be divided equally between each of the parties to the dispute and the association. The expenses shall be first paid by the association, and then billed to the parties concerned by the treasurer of the association.

(NOTE.—For particulars of forms used in connection with the per diem system, see Appendix A.)

CHAPTER V.

PRINCIPLES AND METHODS GOVERNING THE FISCAL AFFAIRS OF RAILROADS.

The accounts of railways are, in their way, as necessary as the cars in which the traffic is carried, but subordinate in importance. They should be made to facilitate business. There is not, necessarily, any conflict between the two. But unless those who have the disposition of matters are both experienced and wise, the accounts, instead of being a blessing and a source of safety, will be a burden.

One object of this book, as of all my books that refer to fiscal affairs, is to keep the office in line with the field; to see that it garners what the road produces; to so arrange that the accounts will afford an accurate history of the transactions of business without retarding its conduct or increasing unnecessarily its burdens. That is the most that can be done.

The records connected with the accounts of a railroad must be consecutive and authentic, and so full and precise as to afford indubitable evidence in every case of dispute. In their adjustment it is necessary to consider four things, viz.: the facilitation of business, the protection of the patron, the company, the agent. The

accomplishment of these things is so exceedingly difficult and expensive that they can only be measurably attained. This is especially so in regard to the protection of the carrier. Our means are, however, much more full than formerly.

The necessity that compels railroads and other corporations, including the government, to throw safeguards around their affairs, is not peculiar to any branch of the service; it applies to all departments. No well managed railroad thinks of disregarding such safeguards, any more than a responsible government thinks of paying money not duly authorized.

Everywhere throughout the service of railroads there must be concurrent authority—joint action. The treatment afforded freight accounts evinces this. The subjoined chapters, however, refer more especially to work carried on at stations by agents and others. Like every branch of the service, such work requires supervision. But this supervision is rendered comparatively easy because of the high character of those it affects.

The station force of railways is made up of men exceptionally capable, honest and experienced.

The safeguards that attend the conduct of freight accounts are not attained wholly at the stations, but partly there, partly at headquarters and partly through intermediary means. Harmonious adjustment throws around the business

safeguards that render it secure against the slothful, the inefficient, the inexperienced and the bad.

Freight accounts, while not elaborate, are more extended than would be supposed. The manner of doing business varies greatly upon different roads so far as details are concerned. This adds to the complications of the subject. Essentials, however, are substantially the same. But upon some lines the essentials are more fully utilized to accelerate business and facilitate safety than upon others. In one case every occasion will be laid hold of, every accessory seized; in another less thoughtfulness will be observable.

No two men, it is probable, will ever agree as to where the accounts of railroads may be wisely extended, wisely restricted. A happy mean must be exercised. Those things must be avoided that have only a contingent or remote value, while essential safeguards must be rigidly enforced. What these safeguards shall be will depend somewhat upon the system of accounts in force, but they will not differ greatly. Thus, to illustrate: If a way bill is not forwarded with a loaded car, it is of the utmost importance that some form of manifest, that may be identified afterward, should be sent forward in lieu thereof. This is universally recognized. But officials do not agree as to what the device shall be, or how it shall be enforced. This particular emergency is one of the weak spots in railway accounting. In some cases effective means are taken to enforce the desired

object; in other cases the flimsiest devices are employed.

Every railroad company uses a way bill; it agrees substantially with those used by other companies; it requires to be numbered and dated, and to state the place from and to which freight is shipped, names of consignor and consignee, articles, weight, rate, local and other charges. These are essentials. But some way bills contain more than others. Some of the way bills embraced in the appendix hereto have, to illustrate, three columns more than those in general use. They are designed to secure certain things.*

And so I might go on at great length, describing differences of this nature, but coming back in every case to the fact that in all fundamental things there is substantial unanimity. This is so because the medium through which results may be achieved is limited. Therefore if the reader hears anyone speak of a monthly, weekly or daily system of earnings accounts, or of any other particular system, he will understand that this is a peculiar system in some minor particular. All systems of accounts, however, are not alike in their efficiency or economy of

* The reader's attention is called to the columns provided in the accompanying way bill (Form 4, Appendix B) for miscellaneous charges unpaid; miscellaneous charges prepaid; and interline charges prepaid. These columns are unusual. The author introduced them several years ago for convenience in accounting and to prevent sums from being overlooked. He found a way bill containing these columns to be more effective than one without them.

operation. They do not all alike avoid the extreme of parsimony or lavish outlay. I have endeavored to eliminate purely theoretical safeguards and measures; to confine accounts to essentials and to make use of these to the utmost.

All men agree that safeguards are essential in corporate accounting; but they disagree as to the extent of such safeguards. One will strive to provide against a distant and improbable contingency with as much zeal as against those immediate and pressing; he will exhaust the metaphysical aspect of every subject to find where safeguards may be retained or introduced. Another man will take a more liberal view; the probabilities of a case will be considered and weighed as against the cost of surrounding it with especial safeguards. He will proceed very much as the brewer does in testing his liquors, not by inspecting every globule but by examinations that represent the whole. This principle of selection is the one accounting officers must follow generally if they would not make cost a serious burden to their companies.

The accounts of railroads require to be based on the general integrity of mankind, upon the individual faithfulness of officers and employes. But at the same time they must take careful and minute pains to distinguish those who are faithful from those who are not; the capable and trustworthy from the incapable and untrustworthy. Corporate accounts must not be based upon the theory that every man is unfaithful, but

upon the theory that there may be unfaithful persons. It is because of these latter that checks and safeguards are necessary. But above and beyond this, such devices assist and strengthen the best of men. They never irritate or retard any but rogues.

Sometimes the most commonplace safeguards are disregarded. No effort, except the most simple and primitive, is made to verify the accuracy of returns. The appliances used are practically the same as those adopted when railroads were first inaugurated. To what extent this neglect is prejudicial to the interests of the companies concerned is of course unknown. It is possible that in some cases they do not suffer from it at all. The uncertainty that exists, however, is both demoralizing and unsatisfactory. While the managers of such a company may rest content, believing in the efficiency of their methods, the owners of the property may suffer all the hardships and deprivations that befall those who are unjustly deprived of that which belongs to them. Foresight, method, wisdom and experience are necessary in the application of accounts.

Freight accounting begins with the delivery of the freight to the carrier; afterward there follow its examination; the determining of the weight or quantity; its assignment to its place in the warehouse or car; the entry of the particulars upon the records; the making of the way bill; the copying of the latter; the forwarding of the

property with the way bill or some substitute therefor; the records made of the way bill en route; the arrival of the property at its destination; its unloading, reinspection and reweighing; sending notice of its arrival to the consignee; the writing of a receipt to be delivered to him upon payment of charges; the entry of every detail on the freight record, to be signed by the consignee; the collection of the charges; the entry thereof on the cash book; and finally, the transmission of the money to the treasurer.

Such is, in brief, the routine connected with the handling of freight. The business requires returns to be made to the accounting officer by those concerned, the forwarding agent, the conductor, the agents en route and finally the agent at the point of delivery. These returns give the weight and charges, with such incidental allusions to the way bill as to afford the information the accounting officer requires in identifying each transaction and in seeing that it is duly accounted for. In many cases railroads require the agent to send to headquarters, and perhaps to connecting roads or interested commissioners, copies of every way bill he makes; to forward to the accounting officer a daily, weekly or monthly abstract of each and every bill, and to designate therein the amount of charges, and so on. At many junctions agents are also required to report bills that pass their stations. In some cases conductors are also asked to make returns of freight hauled in their trains, or in the event they do not,

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[illegible] lots or otherwise, when the actual weights cannot be ascertained.

Care should be taken in basing an estimate upon shipper's statement to ascertain what weight he is willing to [illegible]

The estimated weights thus obtained should be used for agents in waybilling all but carload freight for which actual weights are not attained. Waybills should not be sent forward without showing either the actual or estimated weight based on the known facts as to the contents of the car.

If agents are unable to obtain the actual weight of [illegible] freight and use an estimated weight based on the contents of the car a note of the shipper's [illegible] the estimate should be weighed [illegible] of the company's [illegible]

the omission is supplied by returns from inspectors, traveling auditors or other sources.

Such is a brief outline of the details of freight accounting, pursued, with more or less fullness, on every railroad. The accompanying chapters treat of the details of such matters. They take up the various observances and methods and explain how they may be carried out. The purpose had in view in framing the rules and regulations they contain is to secure harmony of action, to expedite business, to insure fullness of records, to enforce responsibility—four imperative things. The rules are designed for practical use. They contemplate a Monthly audit of the accounts of agents, with Daily returns of way bills, cash, earnings, statements, etc. They are as applicable, it is proper to say, to the so-called daily and weekly systems as to the monthly. The only difference between the daily, weekly and monthly systems is in the time of rendering certain returns. In all essential things the systems are alike. The only real difference, if any, is the measure of economy.

The practice of formulating rules for the handling of freight and other accounts is of comparatively recent growth. I remember very well the first one written in connection with freight accounts. It was in reference to the unauthorized use of special rates. This rule, after considerable hesitation, was printed on the way bills so that it could not be overlooked. This was, so far as I know, the first rule ever printed on a rail-

road blank. The practice has, however, become quite common, so that the bulk of the forms now in use explain more or less fully how they are to be used. The practice is an excellent one and cannot be too highly commended. It affords everyone opportunity to inform himself quickly and accurately. At best, however, such directions are meager and cover only the more pressing facts.

Many of the forms used in connection with freight accounts are the same as those introduced in the early history of railroads. Other matters have so pressed upon those in charge that they have not in every case been able to give the subject the thought it deserves. Attention, is however, being called more and more to the matter. Accounting officers have, for instance, lately discovered that many things they have for a long time thought unattainable are easily attainable. The greatest single advance that has been made in accounting, in accelerating work, lessening clerical labor and reducing cost, was the introduction of the copying press. Formerly everything that required copying had to be rewritten. At one time it was the universal practice for agents who forwarded freight to laboriously retranscribe the particulars of each way bill in a record book. They were also required, in many cases, to make one or more copies for use at headquarters and elsewhere. Now they take an impression of the bill in a tissue book for preservation as a record, and at the same time make

as many additional copies as are required for use at headquarters and elsewhere.* It was at one time the custom for an agent to enter the particulars of each way bill forwarded from or received at his station in what was termed an abstract book. Afterward a copy was made for the freight auditor for use in auditing the accounts. Now all these particulars are entered directly on abstract sheets, and by a simple contrivance, devised by the author of these volumes, two or more copies are made at the same time. The copying press has been utilized to its fullest extent in railway accounting. Its uses, however, are unfortunately very much restricted. There are, for instances, many blanks and books that form the keystone of the whole structure that cannot be copied in the impression book. Moreover, the copying press, while it lessens work, is not available in enforcing many safeguards that are essential in railway accounting. Not only this, but many things that should be copied in the impression book are forgotten or omitted, without anyone being able to discover the omission. Some device that supplied these omissions has, consequently, been necessary.

Each act in corporate accounting involves collateral acts, one, two, three, four, sometimes more. Thus, a duplicate of every way bill must be kept;

* So valuable and necessary are the uses of a copying press at a station that the accompanying rules and regulations are based upon the theory that every agent is supplied with one. These rules and regulations are not, however, in any sense dependent upon such use.

a record retained of every receipt given; a return made for every separate transaction recorded on the station records, and so on. Many of these it has been necessary heretofore to write out at length with pen and ink, each independently of the other. The cost of this has been very great.

Railway accounting has long required some supplement to the copying press, some means of obviating the necessity of writing separately the collateral records that every transaction involves. Some means of so connecting different acts that a performance of one would consummate all. Something that would inseparably bind different acts together so that when one thing was done everything incident to it would also be done and could not be neglected. For instance, something that would compel a person who gave a receipt for money to make a permanent and accurate record of the transaction at the time. All these things the writer has measurably attained.

Heretofore railroad companies have made no attempt to restrict the use of blank receipts in the hands of those who collect money. They have not known how many such blanks were outstanding, nor have they been able to trace their use (at the time), except as those who used them were inclined voluntarily to render an account thereof. Effective accounting has required that the blank receipts in the hands of those who collect money should be numbered the same as blank checks, bound in book form and awaiting use in due turn—some method by which a blank

could not be used without leaving a record of the transaction. Another matter: railroads have heretofore felt the need of some device by which those who collect money for transportation charges should be forced to give an itemized statement of the amount collected, so that anyone into whose hands the statement passed might determine whether the amount was correct or not. Heretofore receipts given consignees have not generally classified the freight and stated the amount for each class separately, carefully itemizing every form of charge. There is no reason for this omission, as the information is all given on the way bill. The neglect is fraught with the gravest consequences. The information is necessary both for the protection of the company, the agent and the consignee. Every person who pays money should be given an itemized statement of the amount, so that if he is overcharged he may discover the fact. As soon might a merchant neglect or refuse to render an itemized statement of an account against a customer, as a carrier refuse or neglect to afford its patrons a detailed statement of an account against them. If a merchant were to render a bill for a gross sum, the bill would be sent back with a request that the details be furnished. Indeed, so well is this known that he would not think of rendering such an account. It is even more necessary that carriers should render an itemized statement of their charges. They should not only furnish a receipt for all sums paid them, but in order to

protect the payer they should particularize every item that goes to make up the gross amount.*

Many desirable things have been impracticable heretofore in connection with the accounts of railroads because of the time and clerical work they involved. There has been no effective means, for instance, of collecting switching charges, because of the time required to make out the order, receipt, record and return. The use of the engine was more valuable than the money involved. This difficulty I have happily been able to obviate. And in this connection a brief description of the author's method is in place. Instead of writing each form separately, as heretofore, he has so adapted the forms that enter into a transaction to each other that he is able to write them all at once. This he does by the use of carbon sheets. He does not, however, claim that the use of the carbon sheet is original with him. Far from it. But he does claim to have discovered for it a far higher use than any to which it has heretofore been put. In the past it has only been used to make duplicate documents. The writer's invention consists in making it the medium for writing entirely different documents. This invention consists in so adapting the printed matter of different forms to each other as to be able, by the use of carbon sheets, *to write a great many entirely different documents simultaneously*, say an order, a receipt, a report and a record—four in all. However, each form

* All these objects are attained by the author's fiscal methods.

may be written separately, as has been the custom heretofore, so that regulations that apply to his method apply equally to all other methods, by simply omitting the use of the carbon sheet. The application of the writer's methods to the accounts of railroads will sooner or later become universal. It will result in an enormous saving. This saving will not arise wholly from a reduction in cost of clerical work, but partly from the enforcement of better methods; from securing greater responsibility upon the part of those who handle the money of railroads at stations, general offices and elsewhere. It will be practicable to enforce safeguards that have never heretofore been possible, and that, so far as known, are not practicable under any other method. The saving will thus arise in two ways—from a reduction in expenses and from an enforcement of the collection and return of moneys heretofore lost. Wherever this system* has been introduced, the call that comes up incessantly from the agent at every growing station for additional help has ceased. So great is the saving it effects that those in charge can not only accomplish much greater results than formerly, but are able to meet the increased demand on them that comes from increased business. Operating officers of railroads will appreciate the saving thus effected much more clearly as a rule than accounting officers.

*It may be called the "*Multiplex*" *system of accounting.* For further details in regard to this system, see No. 25, Appendix B.

In every department of railway industry, save that of accounting, labor-saving devices are to be found for sale everywhere. Thus, ingenuity is excited to the utmost, while competition keeps down the price. This will, to a certain extent, ultimately be the case in the accounting department of railroads. The number of devices it uses is greater than that of all other departments of the service. But none of these devices is to be found in the market. Every company has its particular methods and forms, inherited or devised. To these many of them cling with resolute and patient obstinacy.

In what I have to say here in reference to accounts I do not wish to imply, even remotely, that I think it desirable or practicable that a particular system of accounting should be arbitrarily prescribed for railways generally. It would work great injury; would stop development, prevent progress, deaden the efforts of individuals; fit the same hat to every head; permit an autocrat to block progress. Corporations should be left to keep their accounts in their own way. All that should be asked is that they keep them truthfully and accurately. Results should be stated uniformly. But the manner of arriving at such results concerns no one but the companies themselves. This book outlines a particular fiscal system, but I do not by any means pretend that it is the best. I think it is.

But the value of the book lies in the suggestions it affords. It is not intended to be exhaustive. It is the framework merely for the garment; it speaks of material things; like the signboards that stand at the intersections of thoroughfares, it tells the traveler which way to go at such junctures, but leaves him to find his way at other points.

NOTE.—In America, accounting officers have associated together under the name, The Association of American Railway Accounting Officers. This association has accomplished much good. It has agreed upon uniform methods of settling interline freight business, and has adopted as standard forms of the association quite a number of blanks. Owing to the great diversity of interests as well as methods of accounting that would be represented in such an association, these methods and forms are necessarily the result of a compromise. By a comparison of the association forms with forms of the author, as shown in Appendix B, it will be seen that the association forms do not embody all of the essential features found in the forms of the author. However, the association forms are a material improvement upon the forms in use by a great many companies, and meet the general requirements. A number of the association forms are shown in Appendix B, beginning with No. 90.

CHAPTER VI.

PRINCIPLES AND METHODS GOVERNING FREIGHT TRAFFIC.

The rules and regulations embraced in this chapter relate to the physical handling of freight. They are such as the requirements of business demand. Carriers are compelled, in order to protect themselves against the misrepresentations, inexperience and carelessness of shippers, to surround the handling of the freight business with stringent regulations and safeguards. The more important of these are embodied herein. They require to be carefully studied and rigidly enforced. The regulations are also designed to secure care and circumspection upon the part of the employes of the carrier as well as shippers. They are one and all necessary and in accordance with good business usage.*

RECEIVING FREIGHT.

Freight will not be received except under the terms and conditions specified in the rules and regulations of the company, including its classifications and tariffs.

* In another chapter will be found the rules and regulations governing freight accounts; they, incidentally, embrace many points connected with the handling of freight at stations, and require to be studied in connection with those contained in this chapter in order to obtain a complete understanding of the subject.

In the event shippers will not comply therewith, their freight will be refused and the proper official of the company notified of the fact forthwith.

If freight is not in good order and properly packed when received, its condition should be accurately described on the shipping bill, also on the receipt (or bill of lading) and the way bill.*

Freight should be properly packed.†

Freight is subject to a charge for cooperage en route.‡

Shipping directions should be minute and specific.§

Freight should be marked with the address of the consignee in full—initials are not sufficient; it cannot be received otherwise.

Flour, wool, rags, hides, iron and other articles which cannot be fully marked with the place of destination and name of consignee, and which are in consequence liable to be mixed with other consignments of a similar description for other parties, should be branded, numbered or marked so that each package or consignment may be easily distinguished and accurately described in the way bill.

To insure correct delivery at destination, the brands, numbers or marks on each package should be entered in detail on the way bill.

Freight that is liable to pilferage should be carefully inspected, and agents should satisfy themselves that such property is in good order, has not been recoopered

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* It is not sufficient to describe it as "B. O." (bad order). Its condition should be stated.

† Thus, oils and liquors in cans, demijohns and jugs should be packed in kegs, boxes or jackets, and so on.

‡ "Cooperage" covers any repairs necessary to be made to packages—expenses of every name and nature, in fact, other than those for transportation, that the carrier is put to to protect freight from damage or loss, that are chargeable against the owner.

§ Abbreviations should not be used. Thus, property should not be consigned "S. O." (Shipper's order, presumably), or with other similarly ambiguous directions.

or pilfered en route (if received from a connecting line), or damaged by wet.*

New furniture offered for shipment should be carefully inspected and if not packed in a manner to sustain handling while in transit, should not be received unless a release is signed by the shipper in the same manner as for household goods.†

Buggies and carriages not boxed should not contain loose articles, such as cushions, harness, whips, robes, etc. Such articles should be boxed separately.

Charges on perishable property should be prepaid or guaranteed by responsible parties.

Articles that are not thought to be worth the charges at forced sale will not be taken unless charges are prepaid or guaranteed by responsible parties.

At stations where explosive or inflammable material is received in considerable quantities, certain hours should be set apart for receiving it; this may be done by arrangement with shippers.

A particular place should be set apart in the freight house for kerosene, coal oil, naphtha and such merchandise. Goods liable to injury by coming in contact with such property should not be piled near it.

Every possible precaution should be taken to prevent damage to stoves, stove fixtures and furniture and other freight liable to be injured by careless handling.

When property is delivered for shipment to a point on another line unconsigned as to route, it will be forwarded in like manner unless otherwise instructed.

When charges are guaranteed, the extent of the guaranty should be explicitly stated. In every case the guaranty should cover all charges of every name and nature to destination. When property is received from a connecting line, the guaranty of the original shipper

* In the event property has been pilfered or is damaged in any way, its condition should be accurately described as directed in the case of bad order freight.

† In many instances household goods are not received unless the owner formally releases the carrier from responsibility for breakage, etc.

will not be considered sufficient if not supplemented by the guaranty of the delivering line.*

The agent who bills the freight forward is held responsible for the adequacy of guaranties.

Guaranties should be in writing and should be preserved.

When charges have been prepaid from point of shipment to destination, the freight will not be received unless the money to prepay to destination is tendered with the goods.†

Releases for housenold goods and for other freight of a similar character should be taken in duplicate. They should be signed by the shipper and witnessed by the agent or his deputy. The original release should be retained by the agent and preserved for future reference. The duplicate should be attached to the way bill and sent forward with the property.

Freight should be forwarded as soon as possible after its receipt.

Agents should know from personal examination that they receive the property they receipt for; that the property is well packed; that it is clearly marked; that the receipt contains an accurate account thereof: that it states the destination of the property, gives the brand of flour, the marks upon the bales of wool, cotton or rags, upon barrels of oil, hogsheads of tobacco, bars or bundles of iron, the mark or description of tag on each package of hides, etc.

As property is frequently packed for shipment in second-hand barrels or boxes, care should be taken in such cases to see that the original marks are obliterated before receipting for the property.

If a package is broken, care should be taken to ascertain if any loss or damage to the contents has occurred, noting the result on the receipt and way bill.

*Guaranties should be in form, say, as follows: "All charges of every name and nature on this consignment are hereby guaranteed in full to destination." Guaranties should be signed in due form by the guarantor or his agent.

†This rule does not, of course, apply when freight is billed through; it is also liable to exceptions in other cases.

When freight that is liable to be damaged by the weather is shipped in open cars, it should not be received or receipted for except at the owner's risk.

Packages received in bad order should be weighed and the weight entered upon the receipt and way bill, so that the company may know exactly what was received, in the event of claim being made.

Receipts should not be given agreeing to deliver property at any point beyond the terminus of the road; the through rate, however, may be entered when its insertion is authorized.

When charges are advanced, the amount advanced should be entered upon the receipt and bill of lading. Charges advanced on shipments of live stock should be entered upon the contract.

When a receipt is issued for furniture or other light bulky freight requiring two or more cars to transport, the fact as to whether cars are loaded to full visible capacity or otherwise should be noted on the receipt.*

LOADING AND UNLOADING FREIGHT.

Care should be exercised in loading to secure the contents of cars so as to prevent loss en route. It is especially necessary with open cars, lest accident or loss arise from the goods falling off.†

* This applies only to those cases where the freight is all shipped at one time by one consignor to one consignee.

† The regulations of the English roads are very minute in this respect. They say: "The proper loading of goods is a matter of much importance, not only as regards the goods, but also as regards the safety of the line; clerks in charge should give it their particular attention. The slightest neglect in loading and fastening the load of any wagon may occasion a fearful accident. Clerks must satisfy themselves before any train is permitted to start that the load of every wagon is secured in a manner sufficient to sustain the oscillation of the train and the necessary shunting to which it will be exposed. They should also examine the loads of the wagons of the goods trains stopping at their stations. After every care and vigilance have been exercised in loading, it will be impossible to prevent the load being disturbed in a long transit; it is therefore incumbent upon employes to examine, with particular care, all trains arriving at

In loading cars care should be exercised to avoid overloading, uneven distribution of the load in the car, improper or insufficient staking, projecting of timbers over the ends of cars, or loading cars so that brakes cannot be set.

In loading cars containing freight for more than one station, the freight for each station should be kept together. The freight to be unloaded first should be put in the car last, and so on. Each consignment should be kept separate.

To economize in the use of rolling stock and save hauling cars partially loaded, cars should not be sent forward with small lots of freight from way stations when such freight can be loaded readily into cars already in the train, destined to or beyond the point to which the freight is to be carried.

Goods should be carefully handled and loaded so that no damage will occur from breakage, leakage, chafing of bales, etc.

Casks containing oils (other than coal), turpentine, tar, molasses or liquids, should be loaded on the bilge and carefully blocked, with the bung up; they should be placed apart from freight likely to sustain damage from any leakage that may occur in transit.

Coal oil and similar freight should not be loaded with merchandise that can be damaged by it. Conversely, merchandise, coffee, sugar, etc., should not be loaded into cars impregnated with kerosene, lime or other penetrating odors, or cars unfit for such freight.

Coal oil, etc., should, so far as practicable, be loaded in stock cars, the casks being placed on the head and well secured. When destined to points on other roads

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their stations, especially those from foreign lines. Should the load appear to be disturbed, the wagon must not be allowed to proceed until it has been carefully readjusted; this is more especially necessary in the case of timber, of cotton, wool, machinery or other articles of a lengthy or bulky construction." It will be remembered in this connection that English companies do not use box cars; what we call "flat" or open cars are used, goods being covered by tarpaulins.

which have special oil cars, such cars should be obtained when possible.

Kerosene, coal oil, naphtha, benzole, or substances of a like combustible nature, should not be loaded or unloaded through freight houses except in the day time. Lights should not be allowed near such packages.

Freight for way points should not be loaded into cars containing through freight, unless expressly directed.

Freight should not be loaded into cars containing grain, lime, sand, or similar shipments in bulk.

Two kinds of grain should not be loaded in the same car except in sacks or barrels.

Grain in sacks or barrels should not be loaded in cars with bulk grain.

Cars loaded with grain or other property should not be permitted to leave the station in an overloaded or dangerous condition.

Especial care should be exercised to see that cars chartered by shippers are not overloaded.

All freight shipped in bulk or charged for at carload rates should be loaded or unloaded by the owners or at their expense. The company reserves the right to load or unload all such property at its option.

Freight should be checked (tallied) as it is loaded and unloaded.*

Shippers will be charged for the delay of cars held in consequence of being overloaded by them.

Cars should be loaded and unloaded promptly.

The rules for charging and collecting demurrage for the detention of cars should be rigidly enforced.

Especial care should be exercised to secure the doors and windows of cars loaded with live stock.†

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*I. e., compared with the shipping bill or way bill, as the case may be.

†"Living quadrupeds are only forwarded from and to certain stations. The receiver or sender has to watch the unloading or loading, and make the necessary arrangements for tieing. Sick quadrupeds are excluded from forwarding, also such as may contribute to spread any contagious disease, according to the regulations of the board of health. A railroad company is not obliged to forward wild beasts. All shipments of other living

Articles should not be placed on top of box or stock cars.

Cars should be loaded so that they will pass the bridges and tunnels en route. When cars appear to be loaded in such a manner that they will not apparently do this safely, agents will ascertain the dimensions of the cars as loaded, and notify the proper officer before forwarding.†

Agents should inspect all cars before they are loaded, and if found in bad order, should see that they are repaired before being used. A record of such inspection should be kept by them.

Particular care should be exercised in examining cars to be loaded with grain, to see that there is no opportunity for leakage around the doors, king bolts, or elsewhere; also to see that the roof does not leak.

Cars loaded by shippers may be examined by the latter as to condition, and if not considered suitable should be rejected by them; if loaded, the cars will be considered as accepted by them.

When cars are furnished by a connecting line to cover a particular order they should be so used.

Agents should, so far as practicable, examine cars received at or forwarded from their stations, to ascertain whether the contents are as represented. If an agent has reason to believe that the contents of a pack-

quadrupeds have to be accompanied by some reliable persons, who must take their stand in the cattle cars. This is not necessary with smaller animals or fowls, if shipped in well ventilated cages or coops."—*Regulations, Austrian Road, 1877.* "On the arrival of horse boxes or cattle wagons at any station, they must be immediately cleaned out, so as to prevent damage to floors by wet straw, dung, etc., remaining on the wood; and every horse box, wagon and vehicle must be thoroughly examined inside and out, so as to ascertain whether it is in a fit state to travel without liability of injury to the horses, cattle, etc. Should the horse boxes be short of head collars, the circumstance is to be reported immediately to the superintendent."—*Great Northern Railway, England.*

† This is a matter which every company will have to adjust according to its necessities by the issuance of supplementary rules and regulations.

age are not properly described or way-billed, he should satisfy himself by personal inspection, opening the package in the presence of witnesses, if necessary. If falsely represented, correction should be made accordingly.

Bonded freight will be inspected by custom house officials only.

When cars having doors designed expressly for grain, lime, sand, etc., are not used for such freight, the doors should be raised and fastened back.

Cars belonging to other lines should be promptly returned to the point at which they came onto the road, and not be loaded with freight consigned to the care of any road other than the one to which they belong.

Cars belonging to fast freight lines, or other freight lines, may be loaded for the line over which they run, or with less than carload shipments to the point at which received from another road. When agents are in doubt as to points for which line foreign cars may be loaded, they should ask the proper officer for instructions.

When freight is unloaded en route for any purpose, it should be reloaded into the same car, if practicable; when not practicable, a notation should be made on the contract, receipt or bill of lading covering the property, giving the time, place and cause of transfer. A similar notation should be made on the way bill.

LIVE STOCK.

Live stock will be received and transported subject to the terms and conditions of the live stock contracts in use. The attention of shippers should be called to the particulars of these contracts.

The instructions in relation to passing men in charge of live stock will be observed.

Men in charge of live stock should be accorded proper facilities for caring for same at stations en route.

The doors of cars containing stock should be securely fastened. When necessary to prevent escapes strong

boards should be nailed across the inside of the doorway, two-thirds of its height and sufficiently close to prevent stock from getting over or through the openings.*

When stock is loaded in grain cars the doors should not be nailed, but should be raised and fastened back on the inside.

Live stock should not be transferred from one car to another en route, except between cars having the same shipper and consignee. When transfers are made the particulars thereof should be noted on the contract and way bill.

Way bills for live stock should show the date and hour freight was loaded.

If possible to avoid it, live stock should not be run for more than twenty-four hours without stopping for feed, water and rest. A notation should be made on the way bill giving the points where stock is to be unloaded for this purpose.

When stock is unloaded en route for feeding or other purpose and an animal is left out of the car on account of being crippled or for other cause, notation to that effect should be made on the face of the way bill by the agent at the station where the animal is taken out.

REFRIGERATOR CARS.

Particular attention should be given to icing and loading refrigerator cars.

The ice should be washed clean of sawdust and dirt, so that the waste pipes will not be obstructed thereby.

Waste pipes should be tested to see that they are clear and in perfect order before loading a car.

Ice should be put into cars in the place provided therefor.

The floors of refrigerator cars should be kept dry, so that the air will be free from moisture while the cars are in transit.

* Boards for this purpose may be obtained by requisition on the proper official.

Care should be exercised in handling and loading butter, eggs and similar freight into refrigerator and other cars.

Butter should not be loaded on top of cases containing eggs.

Butter packages should be carried or trucked into position in the car—not rolled.

Eggs in cases should be stowed lengthwise of the car, and when cars are furnished with cross bars these bars should be put in place and utilized as the car is loaded.

Butter and eggs should be so carefully packed in the car that damage cannot occur en route.

Agents should give their personal attention to matters of this nature and call the attention of trainmen thereto when necessary.

It is the duty of agents to notify the proper officer of failure on the part of any employe to carry out instructions necessary to the safety of property.

SEALING AND FASTENING CARS.

Before commencing to load an empty car, all old seals should be carefully removed and the end doors of the car fastened inside.

The doors and windows of every loaded car should be securely fastened.

Agents will seal all cars loaded by them, excepting cars containing lime, brick, cattle, horses, ties, wood, lumber, fence posts, ice, sand and similar freight.

Cars should be sealed both at the end and side doors as soon as loaded.

A record should be kept of all seals placed on cars.

When freight is loaded into and unloaded from a passing train, the agent will break and destroy the seal of each door opened; this should be done in the presence of the conductor. As soon as the freight has been loaded or unloaded, the agent will reseal the door with the seal of his station, keeping a record thereof; he will also keep a record of the seals broken and removed.

When a car contains freight for a station having no agent, the conductor will break the seal, keeping a record of the same, and have the car resealed upon arrival at the first station at which there is an agent.

Seals should be placed on cars so that the numbers on the seals may be readily seen and in such manner that the doors cannot be opened without breaking the seals.

Agents will report to the proper official cars discovered by them to be improperly sealed; also doors not closed and sealed.

Seals and the tools connected therewith should be kept in a secure place; only the agent or his deputy is allowed to use same.

Conductors should take the seal and lock record of cars in their trains before starting. The books containing these records should be sent to the proper officer for preservation when filled up.*

Conductors should examine the seals of cars before leaving their trains at termini; also of cars set out en route. An examination should also be made at all points where the train stops a sufficient time; if a seal is found broken or a door open which the conductor cannot account for, a record thereof should be noted in the car book and the facts reported forthwith to the proper officer.

Agents should examine the doors of all loaded cars left at their stations to see whether they are sealed or not.

In receipting to the conductor for cars left at their stations, agents will note the numbers of cars, if any, having imperfect or broken seals.†

* Care should be exercised by conductors to record correctly the number and other distinguishing characteristics of each seal.

† The practice of sealing cars described in the foregoing rules is not, it is proper to say, in universal use upon railways. Each company has its own devices. Upon many lines seals are not used at all. However, all companies require the doors and windows of loaded cars to be securely fastened. This custom is binding upon every agent and conductor.

MISCELLANEOUS RULES IN REFERENCE TO HANDLING FREIGHT.

The attention of agents and others is called to the laws regulating the transportation of cattle, sheep, swine and other freight; these laws should be observed by them in the manner prescribed, as they are held personally responsible in many cases in the event of neglect.*

The classification and rate sheets of the company indicate the rate to be charged. Articles not provided for will be charged the same as those of an analogous nature, or special directions will be given in connection therewith by the proper officer on application.

Agents should afford enquirers all needed information as to different routes of which their road forms a part, but they should not endeavor to influence the public in favor of any particular route except under instructions. They should maintain a strictly neutral position unless otherwise directed.

Cars containing gunpowder or other combustible articles should be conspicuously labeled with the name of such articles.

When a car is left at a station destined to some other station, the agent where the car is left should advise the agent at the station to which the car is billed of the fact, also the proper official, giving in each instance the number of the car, the number of the train leaving it and the reason it was left.

Agents should see that conductors certify on the way bill the correct delivery of property at stations where there are no agents.

All articles will be at the risk of the owners at the several way stations, sidings and platforms where depot buildings have not been established, from the time such articles are unloaded from or until taken into the cars.

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* It would be well for each company to give, as an *addendum* to its instructions, such laws or portions thereof as are necessary to the due protection of the carrier and the proper enlightenment of his employes.

The company will only be accountable for shipments of this character as they weigh or tally out of or into the car, as the case may be.

When cars containing merchandise or other property, except lumber, become disabled, the contents should be transferred, unless the car can be repaired so as to go forward within a specified number of hours. Cars containing lumber may be detained for repairs for a reasonable time.*

Perishable property should go forward without delay. When perishable freight is delayed in transit or prompt delivery cannot be made, special care (according to the nature of the property) should be taken to protect it against damage.

If a conductor does not take all cars ready to go, he should give his reasons therefor to the agent. In the event such reasons are not considered sufficient by the latter, he will forthwith report the facts to the proper officer, giving the name of the conductor, the number of the engine, the number of cars in the train, and such other particulars as may be necessary to a full understanding of the subject.†

Business communications should receive prompt attention, or immediate explanation be made of the cause of delay. Enquiries in reference to facilities or rates should not be lost sight of, but should be answered at the earliest practicable moment.

The private affairs of the company should never be divulged under cover of business. The information to

* "When cars are left at any way station in consequence of being out of repair, it shall be the duty of the agent where such car is left to send word immediately, either by telegraph or letter, to the superintendent of car shop, or to the nearest local car repairer, stating what is necessary to repair it. If the car cannot be repaired promptly, and it is found to contain perishable property, the agent will have the freight transferred immediately and sent forward to its destination."—1863.

† "Whenever he has loaded cars to send which any freight train declines to take, if in his opinion such train be not fully loaded, he will report the case to the master of transportation, giving the name of the conductor, engineman, and the number of cars in the train."—1853.

which patrons have a right should be accorded, but one patron should not be allowed to pry into the affairs of another patron. The relations of the company with those who do business with it are strictly confidential.

When it is deemed advisable that special time should be made in transporting freight, the agent will communicate with the proper official in regard to the matter.

Agents should lock the doors of their freight houses when they or their men are not there to guard the same. Teamsters or other persons should not be allowed to take freight away unless the delivery is made in the presence of the agent or his deputy.

The company will only be liable as warehousemen for property while in its warehouses and in its freight or storehouses, except for such loss or injury as may arise through the negligence of employes of the company. The right to charge storage or to send to store any and all property not taken away within a reasonable length of time after its arrival is reserved by the company

The handling of the freight traffic at each station is intrusted to a particular person—the agent. He is held responsible for its due and orderly conduct; also for the buildings and property connected therewith. This official usually has supervision also of the yardmaster and his crew.*

The buildings and grounds connected with each station should be kept clean and in proper condition for the

* "Every stationmaster or person in charge of a station is answerable for the security and protection of the office and buildings and of the company's property there. He is also responsible for the faithful and efficient discharge of the duties devolving upon all the company's servants, either permanently or temporarily employed at the station or within its limits, and such servants are subject to his authority and directions in the work of the line. He is also responsible for the general working of the station being carried out in strict accordance with the company's regulations, and must, as far as practicable, give personal attention to the shunting of trains, and all other operations which in any way affect the safety of the line. He must always appear in uniform when on duty, if uniform be supplied him."—*English Standard.*

accommodation of business. Order should be preserved about stations.

The general rules and regulations of the company intended for the information of the public, such as those concerning rates and other matters, should be kept properly posted.

Every proper means should be used to secure traffic; to accommodate the public; to avoid giving offense.

All orders should be promptly and intelligently executed.

In handling traffic and otherwise conducting the affairs of the company, the principles of Prevention should be observed. Precaution should be enforced to prevent accidents or mishaps to persons or property.

Officials in charge of stations should report to the proper officer anything that comes under their observation that will lessen traffic or interfere with the safe and economical working of the property, or prove prejudicial in any other way to the interests of the company.

CHAPTER VII.

TRAFFIC REGULATIONS AND FISCAL METHODS.

[NOTE.—In the accompanying rules it is assumed that freight accounts are subject to the disposition of an officer known as "freight auditor." The title is used for convenience merely. It does not matter who has charge of the accounts so far as the regulations are concerned. It will be understood, therefore, that in using the title the writer means the particular official in charge of freight accounts. In reference to the designation of agents who handle freight, the agent who receives the freight for shipment is called the "forwarding agent;" the agent who delivers it at destination is called the "receiving agent." These are the designations commonly used in freight accounts, and should be kept clearly in mind.]

SHIPPING BILL.*

Carriers require, when freight is delivered to them for shipment, that the consignor shall deliver with the goods a bill of directions, stating to whom the freight is consigned, list of articles, and other data. This is generally called a shipping bill. Of the long list of blanks used in handling freight traffic this is the initial form. The shipping bill is very simple in its construction and application. Carriers, however, require it to be delivered with the goods, as it is their authority to ship the freight and deliver it to a specified person at a particular place. This authority is necessary; its possession by the carrier, moreover,

*See Form No. 2, Appendix B.

prevents disputes and mistakes that would otherwise certainly arise. It is a bulwark of defense, and a shield against unjust claims. It must be accurate in every respect. No deviation can be made by the carrier from the directions it gives, except under particular circumstances.

After goods pass into the hands of the carrier they become subject to the consignee or person to whose order they are shipped. This condition is a legal one.

The form of shipping bill embraced in the appendix hereto adjusts itself naturally to the receipt for freight* that follows. Further reference to the shipping bill is made elsewhere in connection with the receipt for freight and the bill of lading.

The following rules govern the use of the shipping bill:

Freight should not be received for shipment unless accompanied by a shipping bill giving in detail the following information, viz:

a. Station at which the freight is offered for shipment.

b. Date upon which delivery to the company is completed.

c. Name of the person, firm or company by whom the freight is shipped.

d. Name of the station to which the freight is to be transported by the company.

e. Name of the transportation company to which the freight is to be delivered at its junction with the company receiving the freight for shipment when it is destined to a point on another company's lines, and the shipper designates the route.

* See Form No. 1, Appendix B.

f. Name of the consignee, marks and final destination of the shipment in full, giving county, state or territory, also any specific routing instructions given by the shipper; when the freight is destined to a point not reached by any transportation company, the station to which it is to be transported; also, if the freight is consigned "Order of," or "Notify," the full name and address of the party to be notified. Abbreviations should not be used.

g. Number of packages.

h. Description of articles.*

i. Weight.†

j. Initials and number of the car when the freight has been loaded prior to the time the shipping bill is made.

A shipping bill should be furnished for freight reshipped; also for all freight consigned to the company.‡

Agents should see that the freight is properly marked in accordance with the information required in the shipping bill. All old marks should be obliterated. No shipment should bear any address other than that required to carry it to its proper destination, as given in the shipping bill.

When it is desired that the freight be shipped at an agreed valuation, the notation "Valuation, $—— per ——," should be noted across the face of the shipping bill. All other conditions under which the freight is received for shipment should also be noted, such as

* All shipments should be fully and accurately described in accordance with the terms used in the classifications governing.

† When the actual weight cannot be arrived at, and there are no track or other scales upon which the freight can be weighed at or between the forwarding and receiving stations, and the classifications or tariffs do not provide for an estimated weight, invoice or weights arrived at by using the tables of estimated weights furnished by the freight auditor should be inserted. When other than actual weights are used, the notation "Invoice," or "Estimated," should be made. All weights are subject to correction.

‡ All material, supplies, etc., belonging to the company should be consigned to it, in care of the officer or employe to whom delivery is to be made at destination.

"Owner's risk," "Company's risk," "Released," * "Charges guaranteed," etc.

If shippers refuse to sign the release or other special contract required to be executed in connection with the terms and conditions under which the freight is received for shipment, notation to that effect should be made across the face of the shipping bill.

In the event the condition of the freight becomes a factor in determining the weight or rate to be used in computing the charges, the notations "Said to be green," "Said to be dry," etc., should be made. The notations "In wood," "In tin," "In bundles," "In bales," "Corded," "Strapped," "Knocked down," "Set up," etc., should also be made on the face of the shipping bill when the classification provides for different rates in accordance with the preparation or packing of the shipment.

When freight that is liable to be injured thereby is received during excessively hot or cold weather or a storm, the fact should be noted on the shipping bill, and if it is evident that the freight cannot be sent forward without being further damaged, the shipper should be requested to repack it or otherwise render it safe to be forwarded.

When freight is received in old packages which appear to have been recoopered, or when the handling of packages discloses the fact that they are but partially full, or that the contents are in a loose condition, or when the package appears to have been damaged in any way, its condition should be noted upon shipping bill.

When the rules of the company permit, proper notation should be made upon the face of shipping bills when shippers desire that freight be delivered "On track," "Elevator," "Graded," etc., or when it is to be stopped at any intermediate point to be "Shelled," "Cleaned," "Milled," "Stored," "Fed," "Finish loading," "Part unload," or to be otherwise manipulated.

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*That is to say, the company is released from any risk. In the case of those who ship a considerable amount of freight from time to time, it is customary, in many cases, to obtain a blanket release covering all shipments for the season.

Freight should, when practicable, be checked with the shipping bill to see that all the articles enumerated thereon are received, and that the condition of the freight corresponds with the notations made thereon. When freight is loaded by the shipper and is not counted or checked by an employe of the company, the notation "Shipper's count, tally and loading" should be made, in addition to which the notation "More or less" should be made when the quantity is specified by the shipper. When the freight is not checked by an employe of the company, the fact should be noted on the shipping bill.

All shipping bills should be filled up and signed by the shipper. In the event he is unable to write, necessary assistance should be rendered. The shipping bill should be read over to him, after which he will be required to make his ×, which should be duly attested.

In the event the shipper desires to prepay the charges on any shipment, the amount received to be applied for this purpose should be noted on the face of the shipping bill. If money is advanced to the shipper to be way billed as advanced charges, the amount should also be noted thereon,* as for example, "$7.15 paid to be applied in prepayment of charges," or "$3.10 advanced to shipper," specifying for what purpose.

All shipping bills should be numbered consecutively, commencing with No. 1, at the beginning of each day or month.

[NOTE.—At stations where a large number of shipments are received each day, the custom of consecutively numbering the shipping bills by days will be found more convenient. At small stations, however, the monthly system of numbering will answer every purpose. They should then be filed in numerical order, so that they may be readily referred to at any future time. They form an important part of the station records, and their preservation is necessary for the protection of the agent and the company. When practicable, the number of the way bill should be entered on the face of the shipping bill.]

*Advances should not be made by agents except in the manner and under the conditions prescribed in the general rules and regulations of the company.

If the shipper desires to make any change in the shipping bill after the freight has gone forward, his request should be submitted in writing, and the date and hour of its receipt should be noted thereon by the agent, who will, if the rules of the company permit, endeavor to have the wishes of the shipper complied with, either by giving instructions direct to those interested, or by referring the request to the proper officer. In no event should the agent guarantee that the change will be made.

The foregoing instructions are not intended to apply to shipments of freight received from connecting transportation companies. All freight received from such companies should, however, be accompanied by a regular way bill, or a freight (expense) bill containing all necessary information for waybilling the shipment. Instructions with reference to interline shipments will be found elsewhere herein.

Conductors of freight trains should be supplied with a form* for the purpose of furnishing agents whose duty it is to make regular way bills, with waybilling instructions for freight loaded at stations or sidings where there are no agents. Agents should report to the freight auditor any failure on the part of conductors to furnish such information on the authorized form.

When a receipt for freight is issued, the notation, "Receipt given," should be made upon the face of the shipping bill, or conductor's waybilling directions, as the case may be, in order to avoid issuing more than one receipt for the same shipment, as well as to enable the clerk who makes the way bill to make the proper notation thereon.

RECEIPT FOR FREIGHT† AND BILL OF LADING.‡

[NOTE.—The issuance of receipts and bills of lading for freight forms a part of the chain of transactions that each shipment of freight involves. An accurate knowledge of the rules and regulations governing the issue of receipts and bills of

* See Form No. 5, Appendix B.
† See Form No. 1, Appendix B.
‡ See Form No. 87, Appendix B.

lading is necessary to those who attend to the adjustment of claims, and so the subject naturally comes up here for illustration.]

As stated elsewhere, the shipping bill contains the particulars of each consignment. It is intended for the information and protection of the carrier. It not only contains a statement of the property, but is an order to the carrier to ship it to a particular place for a particular consignee. The receipt is the acknowledgment of the carrier that he has the goods and will transport them under certain conditions. The receipt and shipping bill usually accompany each other. When a bill of lading is given it takes the place of the receipt. The issuing of receipts, while it may be said to be the universal custom in large cities, at least so far as freight delivered by merchants and manufacturers is concerned, is by no means a universal or general custom elsewhere. In the country the shipper as a rule neither asks for nor expects a receipt. The receipts and bills of lading issued by carriers are frequently used by shippers to raise money at banks. This renders it especially important that the carrier should strictly observe all the conditions stipulated in such documents.

As a rule the rate inserted in a receipt is the local rate only; if the business is interline the rate is to the junction with the connecting line. However, this is a custom, not a rule. It arises from the fact that such receipts are usually issued by local agents who do not know the through rate. This is one reason why the issuance of bills of lading is generally confined to officials who are

familiar with both local and through rates, and who may in consequence be safely permitted to insert the latter. The bill of lading and receipt should be carefully studied and understood by agents, and all the conditions that attach to these documents fully observed, so that the interests of the carrier may not be jeopardized through ignorance or inadvertence.

After property passes into the hands of the carrier it becomes subject to the disposition of the consignee or the person in whose care it is shipped. If shipped in care of a person, such person must be notified, rather than the consignee, as it is subject to that person's order rather than the consignee's. Except in such cases, goods are subject to the disposition of the consignee. No one but the person to whom goods are consigned has any claim upon them except through legal process. To alter improperly or unadvisedly the name of a consignee, or to change the name of the person in whose care goods are shipped, places upon the carrier responsibility for any losses that may accrue in consequence. Bills of lading and receipts for goods negotiated by those to whom they are given are subject to ordinary conditions. The carrier's duty is to deliver the property as directed in the shipping instructions.* Thus, if freight is con-

*No change should be made in the name of the consignee, or the destination of freight, after it has been received by the carrier, except upon the order of the consignee to whom it was originally consigned, unless a good and sufficient bond indemnifying the carrier for any possible loss is first executed and filed.

signed to a particular person, it must be delivered to that person or upon his order.

The conditions attending the delivery of property are very simple and easily understood, but they require to be strictly observed in order to save the carrier harmless. In the event any change is made in the name of the consignee or person to whose care freight is shipped, the receipt or bill of lading must in every case be similarly altered. No change can ever be made except under such conditions. To do so would be to make the carrier responsible for the amount of the property under certain conditions.

The printed conditions expressed with so much care on the face of the receipt that the carrier signs are not the same on all railroads; the experience of carriers, the skill of lawyers and the subtlety of traffic managers change its phraseology more or less; but the blank itself remains practically uniform everywhere.*

The purpose of the receipt is to afford the shipper tangible evidence of the delivery of the goods to the carrier, and, incidentally, to protect

* The conditions attending the carriage of many classes of freight invite, however, special provision. This is so in regard to live stock, household goods and many other classes of freight. Thus, live stock will not be received for shipment unless a special release or contract is first signed by the owner, limiting the responsibility of the carrier; other classes of freight require similar action upon the part of the owner. But for further and more minute reference to such matters the attention of the reader is directed to the section herein devoted to the settlement of claims for overcharges, losses, damages and delays.

the carrier from exceptional risks. No attempt, it will be noticed, is made by the carrier to avoid inherent conditions that attach to common carriers. The care exercised in the wording is largely for the benefit and guidance of the shipper, to save him from the pitfalls he would otherwise fall into. It is possible, moreover, in the event these directions and exceptions were not carefully expressed in the receipt, that the carrier might become responsible to the extent of such neglect. The form should therefore be carefully studied by agents and still further exceptions made when necessary to protect the carrier from risks that do not properly belong to him.

The form is like a blank draft, of no use unless properly drawn and signed. But care should at all times be taken to prevent its improper use or issuance under misapprehension or error.

Before giving a receipt the possession of the property must be carefully determined in every case. A receipt is, in the majority of instances, all that is asked for by the shipper. In some cases, however, a bill of lading is demanded. When this is issued the receipt should not be given, or if it has been given, should be taken up and canceled.

In many cases the bill of lading is based upon the receipt. Thus, a receipt given by a local agent will form the basis for a bill of lading issued by some official of the company especially authorized to perform such duty. The conditions

of ownership, however, do not, as already stated, necessarily change with the issuance of a bill of lading. Goods for which a bill of lading has been given are like a deposit in a bank for which a certificate has been issued. The deposit cannot be touched except upon the order of the person in whose name the certificate is issued. This is one reason why agents are required to note the fact on the way bill when a receipt or bill of lading is issued.

The utmost importance is attached by carriers to bills of lading, and railways have striven to surround their issuance with every safeguard that experience has proven to be necessary or proper. These safeguards should be carefully observed. Unless this is done, agents and others are liable at any time to involve themselves and their bondsmen in obligations of the most embarrassing nature, beside occasioning the carrier inconvenience and loss.

In many cases a receipt is not asked for by the shipper; every agent should, however, be supplied with forms of this kind. In great cities or at prominent shipping points carriers generally require that the consignor shall deliver a shipping bill with the goods; at small stations carriers keep these blanks on hand for use of shippers when required. In great commercial houses the clerical work of filling out the shipping bills and receipts occupies the time of one or more clerks. This involves a large expense, and the desirability of reducing it as much as possible has for many

years enlisted the attention and ingenuity of printers and others. Two different forms have been invented and patented by printers. These inventions, summed up, cover the making of two sheets, identical in form and wording, at one writing, by the use of carbon sheets. They answer the purpose very well.*

So far as possible the bills of lading in use upon different lines should be uniform. It is desirable that they should not be encumbered with unnecessary exceptions, exemptions and qualifications that the law does not allow carriers to enforce. So far, however, as the stipulations of the bill of lading cause the shipper to exercise greater care in packing and handling his goods, he derives quite as much advantage from it as the carrier. There should be greater disposition on the part of the public to co-operate with carriers in measures necessary to protect the latter from loss. Because of this lack of co-operative effort the carrier seeks by various methods to protect himself. While he cannot shield himself from any loss that rightfully belongs to him, the limit-

* The writer has also patented and copyrighted a form intended for use in such cases. It differs from both of those mentioned in this, that while the blanks are filled up (written) simultaneously, they are not all alike in wording, as will be seen by reference to them in Appendix B hereto; one is a shipping bill and nothing else; the other is a receipt for the freight, and requires only the signature of the agent to make it complete. They form a part of his Multiplex System of Accounts, but may be used separately without a carbon sheet if necessary, just as similar forms have been used since the first railroad was opened.

ations of the bill of lading protect him in many ways from carelessness and indifference upon the part of shippers.

[NOTE.—The rules of many carriers require that a receipt or bill of lading shall be issued for all freight received for shipment, and that the freight shall not be delivered afterward except upon the production of such receipt or bill of lading; and, moreover, that the way bill shall be marked "Receipt given," or "Bill of lading issued," as the case may be. I have never been able to exactly understand the necessity of this rule in regard to marking the way bill, if the other is always enforced. If freight cannot be received for shipment without the issuance of a receipt or bill of lading, what is the necessity of saying on the way bill that it has been issued? That may be inferred. The real facts in the case, however, are that agents receive freight without giving a receipt therefor, and, while it is desirable that such receipt should be given, yet the exigencies of business are superior to theoretical conditions. Moreover, when receipts are given, in a large number of cases the fact is not noted on the way bill, and even when noted on the way bill, the delivering agent does not require that the person to whom he delivers the freight shall produce such receipt. I do not think I err when I say that the whole question of receipts and bills of lading is very imperfectly understood, or, if perfectly understood, it is very imperfectly enforced. The element of good faith, as between the carrier and his patron, enters here as it does in so many other cases; a shipper delivers freight to be forwarded to a particular person, and so marks it; the carrier receives, weighs and forwards it; when it reaches its destination it is delivered to the person to whom it is consigned. That is the way business is actually done in millions of cases every day. While it perhaps entails loss in some cases, yet they are so few and infrequent as not to be sufficiently important to break up the practice. If, then, it is impossible to enforce universally an arbitrary rule in regard to the issuance of receipts and bills of lading and the marking of the way bill, such rule should be withdrawn from the instruction books of carriers, or should be restricted within such limits as render enforcement possible. I should say that all goods received from merchants, manufacturers and other business men should be accompanied by a shipping bill and a

receipt, properly filled out and ready to be signed by the agent. It is neither necessary nor practicable that the way bill should be marked. The name of the consignee or person to whose order the freight is shipped cannot be changed except by direction of the forwarding agent, and he will not change it without making a corresponding alteration on the receipt or bill of lading. Consequently, the responsibility may be safely left with him.]

The specific rules and regulations governing receipts for freight are as follows:

A receipt should be given by the agent, or other authorized employe, for all freight received for shipment (including that reshipped,* as well as company property), giving in detail the following information,† viz:

a. Station at which the freight is received.

b. Date upon which the shipment is accepted by the company.

c. Name of the person, firm or company from whom the freight is received.

d. Name of the station to which the freight is to be transported by the company.

e. Name of the connecting transportation company to which delivery is to be made at its junction with the company receiving the freight for shipment when the freight is destined to a point located upon the line of another company.

f. Station to which the rates (if any are inserted) apply.

g. Rates‡ (when their insertion is requested by the shipper).

* When a receipt is issued for freight reshipped without passing out of the company's possession, the original receipt for freight, if one was issued, should be taken up.

†Receipts should not be given on blanks furnished by shippers which differ from those furnished by the company, unless their use is specially authorized by the proper officer.

‡When shippers do not request the insertion of rates, the word "Tariff" should be written in the space provided therefor. When agents are in doubt as to the proper rates to be used they will communicate with the proper officer, and the receipt should not be issued until the necessary instructions are received. It

h. Quantity upon which the rates are understood to apply, as, per cwt., per ton, per car, etc.

i. Name of the consignee, marks and final destination of the shipment in full, giving county, state or territory; any specific routing instructions given by the shipper; when the freight is destined to a point not reached by any transportation company, the name of the station to which it is to be transported; also the name and address of the party to be notified when freight is consigned "Order of," or "Notify." Abbreviations should not be used.

j. Number of packages.

k. Description of articles in accordance with the terms used in the classifications governing.*

l. Weight.†

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is essential that the rates inserted in receipts for freight should be correct, and that the stations between which they apply should be shown. Agents will be held personally responsible for any loss resulting to the company by reason of the insertion of incorrect rates. It will often happen that different rates are provided between the same points via different routes. Care should be taken to see that the rates inserted apply via the route the freight is to be transported.

* When the condition of the freight is a factor in determining the weight or rates, the notations "Said to be green," "Said to be dry," etc., should be made. When different rates are provided in accordance with the preparation or packing of the freight, such as, "In wood," "In tin," "In bundles," "In bales," "Corded," "Strapped," "Knocked down," "Set up," etc., proper notations should be made so that the correct rates may be applied.

† The actual gross weight should be given whenever obtainable. When the shipment consists of a carload, and there are no track or other scales upon which the freight can be weighed at or between the forwarding and receiving stations, and the classifications or tariffs do not provide for an estimated weight, invoice, or weights arrived at by using the tables of estimated weights furnished by the freight auditor, should be inserted. When other than actual weights are used, the notation "Invoice," or "Estimated," should be made. When invoice or estimated weights are used, and the shipment is to be weighed en route, or at destination, the notation "To be weighed at ..... station," should be made on the face of the receipt. All weights are subject to correction.

m. Initials and number of the car, if the freight has been loaded prior to the time the receipt is issued.

When freight is accepted at an agreed valuation, "Owner's risk," "Company's risk," "Released," etc., or when charges are "Guaranteed," proper notation should be made upon the receipt for freight.

In the event the rules and regulations of the company require a release or other special contract to be executed in connection with any shipment of freight, and the shipper refuses to sign the contract, the matter should be promptly referred to the proper officer for instructions, and the freight should not be accepted for shipment until the necessary instructions have been received.

When freight is delivered to the company during excessively hot or cold weather, or a storm, and it is liable to be damaged thereby, the notations "Received in rain," "Received in snow," "Very warm weather when received," "Very cold weather when received," as the case may be, should be made upon the face of the receipt for freight. Proper notation should also be made upon the face of the receipt whenever freight is received in a damaged condition, when the packages are old and appear to have been recoopered, or when the handling of them discloses the fact that the contents are in a loose or shaky condition and but partially full.

Receipts issued for freight that is loaded by the shipper, and is not checked by an employe of the company, should bear the notation, "Shipper's count, tally and loading," in addition to which the notation, "More or less," should be made when the quantity is specified by the shipper.

When special cars, such as palace horse cars, refrigerator cars, poultry cars, etc., are used, and a charge is made therefor, the amount of the charge should be noted across the face of the receipt.

When refrigerator cars are to be re-iced, stock stopped to be fed, or when any other special service is to be performed en route, the receipts issued for such freight should bear the notation, "Subject to charge for re-icing," "Subject to charge for stopping to feed," etc.

The amount of the charge should be inserted whenever known.

When the freight described in the receipt is to be "Graded," delivered "On track," at any particular dock, elevator, warehouse, siding, etc., or if it is to be stopped at any intermediate point to be "Shelled," "Cleaned," "Milled," "Stored," "Fed," "To finish loading," "Part unload," or otherwise manipulated, notation to that effect, as well as any charge in addition to the regular rate for such extra service, should be entered upon the face of the receipt.

Receipts given for freight to be transported to a station at which there is no agent should bear the notation, "This company is not responsible for the freight enumerated herein after it is unloaded at destination." *

Amounts received to apply in prepayment of charges should not be entered on the receipt for freight, nor should the notation "Prepaid," or "Charges paid," be entered thereon.†

When charges are advanced upon freight received for shipment, the amount so advanced should be entered on the receipt for freight.‡

* All freight will be at the risk of the owners at the several way stations, sidings and platforms where buildings have not been provided by the company, from the time such articles are unloaded from or until taken into the cars. The company will only be accountable for shipments of this character as they weigh or tally out of or into the car, as the case may be.

† A receipt for the money on the authorized form, Appendix B, Forms Nos. 7 and 8, should be issued when money is received to apply in prepayment of freight or other charges. However, the Association of American Railway Accounting Officers, recognizing the fact that carriers do receipt for money to apply in prepayment on the face of bills of lading and receipts for freight, make the following recommendation: "When an amount collected from a shipper to prepay charges on property to be forwarded is to be acknowledged on the shipping receipt or bill of lading, a space should be provided for this purpose below the receipt for the property, in form as follows: *Received $.....to apply in prepayment of the charges on the property described above. .....Agent.* The agent to fill in the amount and sign his name."

‡ Agents should also obtain from the shipper a receipt for all advanced charges paid out by them on the authorized form, Appendix B, Form No. 9.

A pen should be drawn through all the blank spaces in the receipt not otherwise filled up, so that nothing may be added afterward.

No erasures or alterations should appear on a receipt for freight. In the event an error is made, a new receipt should be used instead of attempting to make the necessary correction.

Unless special instructions are received to the contrary, agents should not issue receipts for freight guaranteeing that it will reach destination within any specified time, go by any particular train, or that the shipment will not be transferred en route.

Stamp signatures should not be used in signing receipts for freight unless their use is specially authorized by the proper officer. In the event their use is authorized, the name of the employe stamping the receipt should be written in full underneath, so that the identity of the person actually giving the receipt can be established.

Receipts should not be signed or delivered until all of the articles enumerated therein are in the possession of the company, and the necessary release, guaranty, stock or other special contract is executed, when such document is required by the conditions under which the freight is received for shipment.

The following rules and regulations govern:

BILLS OF LADING.*

Bills of lading are only issued by agents when specially authorized to do so by the traffic department.† When desired, they may be issued in duplicate, printed forms being provided for the purpose.

Local agents who are authorized to issue bills of lading in lieu of receipts for freight should see that they contain all of the information which is required to be shown on receipts for freight. When a bill of lading is

* See Form No. 87, Appendix B.

† As a rule, bills of lading are not issued by local agents, but only by commercial or general agents of the company.

issued no receipt for freight should be issued, and *vice versa.*

When bills of lading are issued by commercial, general or other agents, the receipts for freight or bills of lading issued at the time the freight was delivered to the company should be taken up. All of the information given in the document which is surrendered should be copied on the bill of lading. The notation, "Bill of lading issued ..... 189.." should be made across the face of the receipt or bill of lading taken up. It should then be filed as a record of the transaction.

Bills of lading should be written in ink and a pen drawn through all the unused blank spaces, so that nothing may be added after they are issued. They should be signed in ink by the person authorized to issue them. In the event the signature is affixed by an authorized employe, his name should also be signed in full underneath, so that the person actually issuing the document may be identified beyond question. No erasures or alterations should appear upon the bill of lading. In the event an error is made, another blank should be used instead of attempting to make the necessary correction.

TALLY BOOK.

Upon many lines the carrier classifies the freight delivered to him for shipment and enters the weight thereof on the shipping bill. This he uses in making the way bill. Some inconvenience attaches to this, frequently because of the goods not being properly classified by the shipper on the bill. However, this may be overcome in a measure by the ingenuity of the scalesman and bill clerk.

At one time it was the universal practice to enter each consignment of freight in a blotter or tally book; this was usually done at the ware-

house door, as the goods were classified and placed on the scale. The book was used in making the way bill. The articles were grouped together according to class, and the weights entered opposite each. This plan is still pursued upon many lines. Generally speaking, however, the tally book is not now esteemed necessary.

When a tally book is used, the particulars of each consignment should be entered therein in the order in which received.

FREIGHT RECEIVED FROM AND DELIVERED TO OTHER TRANSPORTATION COMPANIES.

Freight should not be received from or delivered to connecting or transfer lines unless it is accompanied by a freight (expense) bill or a way bill, showing the weight and charges, as well as all particulars necessary for the proper handling and forwarding of the freight.*

In the event freight is received for delivery to connecting lines without a regular way bill, the necessary over freight return should be sent to the proper officer forthwith. A short freight return should also be promptly sent to the proper officer when way bills for freight to be delivered to connecting lines are received unaccompanied by the freight.

Receipts for freight received from connecting lines should not be given, nor the freight allowed to go forward, until all of the necessary information by which it may be intelligently handled is received from the carrier making the delivery.

All loaded cars received from connecting lines should be carefully examined at the junction station to detect any defects that may result in loss of or damage to their contents.

Less than carload lots of freight received from connecting lines should be carefully checked with the freight (expense) bill or way bill, and any variation in

*See note on page 317.

quantity or condition noted thereon, as well as upon any receipt which may be issued for the property. In the case of carload lots that may be passed without being checked or transferred, the notation "Not checked or transferred at . . . station" should be made across the face of the freight (expense) bill or way bill, as well as upon the receipt given for the freight, and the station record.

Shipments of perishable or other freight upon which the rules of the company require the charges to be prepaid or guaranteed, are subject to the same general conditions when received from connecting lines as in other cases. The notation, "Charges guaranteed," upon connecting line's freight (expense) bill will be understood to be the guaranty of all charges to destination, including any charges that may have been advanced. When freight upon which charges should be guaranteed is offered by connecting lines, the agent should require the guaranty of connecting line and should not accept that of the original shipper alone.

WAY BILL.*

The way bill is the connecting link between the point where the goods are shipped and the point where delivered. It is an itemized statement of each consignment and of the contents of each car. Sometimes one bill will cover a carload; in other cases there will be several bills. It is generally esteemed important that a way bill should not cover more than one carload. Cars may become separated en route, in which case it is more convenient to have a bill for each car; moreover, accounts are facilitated thereby.

The local charges on a way bill show, in the column assigned them, what the carrier has

*See Forms Nos. 10, 10a, 90 and 90a, Appendix B.

earned for his services. There are, in addition, other columns for the extraneous charges that grow out of a transaction. It is upon the basis of the amounts inserted in the various columns that the accounting officer charges and credits agents, as the case requires. Thus, for charges advanced, he gives the forwarding agent credit as having paid the money, while he charges the agent at the point of delivery as having collected it. For local charges, he debits the collecting agent and credits Earnings.

The way bill forms the initial blank in the system of freight accounts and the bookkeeping incident thereto. It is made at the point where the freight is received for shipment, and accompanies the goods to the point where delivered. It is at once an order upon the conductor to carry the property and an evidence that the transaction is duly recorded. It covers every circumstance attending each shipment, so far as known to the forwarding agent. It frequently occurs, however, in the conduct of business, that charges accrue en route of which the person who makes the way bill has no knowledge, such as charges for feeding or caring for live stock, and so on. Transactions of this kind, when they involve an outlay not contemplated in the original transaction, require special action. At one time it was the general custom to note charges that accrued en route in the body of the original way bill. But this system was objectionable, as the charges thus noted were frequently overlooked.

Moreover, there was no authoritative record of them outside the document itself. For this and other reasons some companies require a way bill to be made for special charges that arise between the shipping and delivering points. Thus if, in shipping a carload of cattle from Chicago to Philadelphia, they were unloaded and fed at Pittsburgh, the agent at Pittsburgh would make a special way bill to cover the amount paid the owners of the stock yard at that point.

The form of way bill used throughout the country is not uniform.* The form embodied in the appendix herein contains features not usually to be found in documents of this nature. The purpose of the extra columns that have been added is to secure more authoritative accounting for moneys due the company, and to prevent charges from being overlooked. They are also designed to facilitate and cheapen the work of accounting.

The rules and regulations governing the use of the way bill are very minute and elaborate. They are still far from complete and are not observed as scrupulously as they should be. Thus, the rule requiring the way bill to accompany the freight in every instance, and forbidding conductors, under dire penalties, to receive freight in to their trains unless so accompanied, is universally laid down and as universally disregarded. In many cases the exigencies of business render it impossible to hold freight until the clerical work of making a way bill has been performed.

*See foot note at close of Chapter V.

The train is ready to go forward, the facilities of the company are crowded and the necessity of moving freight with the utmost dispatch is imperative. To hold a train until a bill could be made would involve unnecessary expense, perhaps loss. The practical nature of the business will not admit of hindrance, however great the remonstrances of accounting officers; the engine is consequently hitched to the train, and the car goes forward without a way bill. It has been the custom from the start to use a memorandum bill in cases of this kind, giving the point from and to and the number of the car. This has been the conductor's warrant. It is as unsubstantial and as untraceable as a snowflake. The way bill proper follows upon a succeeding train. The requirements of the freight business for fifty years have demanded some simple yet effective device that might be used in such emergencies as those described, in place of the way bill; something that would be as authoritative as a way bill and yet easier to make. This has been found in the loaded car ticket shown in the appendix.* This ticket is exceedingly simple and cheap, and requires but a moment's clerical work. It is so arranged that in filling it up a return of it is also written (at the same time) for the freight auditor; also a record for retention at the station. The loaded car ticket, after being used, is sent to the freight auditor and compared with the way bill. Thus the ticket, while a substitute for the way

*See Form No. 11, Appendix B.

bill at the start, ends its career by becoming a part of it, for a way bill is still required to be made, as of old. The use of this ticket renders it practicable to send forward freight as fast as loaded, without waiting for the way bill, and without any risks attending the transaction.

The immense number of way bills that the freight business of a railroad renders necessary, coupled with the celerity with which the work must be done, has caused to grow up in every great city a special class of workers known as way bill clerks. They make a specialty of way billing, just as men make a specialty of other branches of industry. They are experts and work with the utmost rapidity and facility.

The making of way bills involves, incidentally, the routing of freight and the insertion of rates. These duties are quite difficult to perform, as may well be supposed; they involve special knowledge and facility. Hence there is attached to every station men especially skilled in this particular kind of work. The examination of way bills, to see that no error or omission has been made, also involves constant and discriminating labor. This examination must be made at the forwarding and receiving points, and upon many lines is made at headquarters as well. It requires to be done with the utmost expedition and skill, as an oversight may involve loss to the person at fault, or to the carrier; it is impossible in many cases to rectify an undercharge after the goods have been delivered.

Each way bill is required to have a distinguishing number. The usual rule is for the agent to commence on the first of the month with number one and go on consecutively until the first of the next month. A still better rule, perhaps, would be to go forward indefinitely, just as bank checks are progressive in number so long as a man keeps an account at a particular bank. In furtherance of this idea, and in order to be able to trace the use of each way bill, inventors have in various ways attempted to introduce way bills numbered consecutively in advance by the printer.

As a rule, the weight or quantity is inserted in the way bill at the forwarding point. This is not, however, the universal rule. It has been the custom in many cases to enter the weight and charges en route or at destination. This has been especially the case with bulk grain, ores, forest products and other bulky property. The devices that accounting officers will adopt to meet cases of this kind will depend upon the nature and extent of the business. In some instances the way bill will be made at the point where the goods are weighed. Especially will this be the case when the business is great and urgent and the facilities at the point of departure inadequate. If, however, shipments are limited, a regular way bill will be made by the forwarding agent. The accompanying rules and regulations provide for the insertion of estimated weights and charges by the forwarding agent.

Special arrangements are required to be made

in regard to freight shipped from stations where there are no agents. Provision is contemplated for business of this kind in connection with a special return* required to be made by conductors.

Duplicates of way bills are required to be made in many cases. The practice of waybilling freight over two or more roads, the growth of associations and commissions, and the local requirements of carriers, have engendered this practice. The copies are, as a rule, simply impressions, and so experienced and adept have agents become in taking these copies that it is not unusual for them to take at one time eight or ten impressions of a bill. A full exposition of the usages and practices connected with the waybilling of freight would fill a small volume. It cannot be attempted here. The purpose of this description is simply to facilitate a better understanding of the uses and purposes of the way bill (without attempting to explain all its technicalities and uses) so that the reader may the better comprehend the rules and regulations that follow. These will be found sufficient for practical use, and while they may not fill the wants of particular railroads, they will practically do so, for the reason that they are in the main fundamental. They are such as are necessary to secure an authoritative record in each and every case of freight hauled by carriers, and to prevent the errors and omissions that arise

*See Form No. 4, Appendix B.

from inexperience, oversight, neglect and other causes.

Upon many lines only one form of way bill is needed.* In many cases, however, additional forms will be desirable. Thus, a special form may be used to advantage in waybilling live stock. The one contained herein is well adapted for that purpose.† Another form may be used in waybilling perishable freight; this form will not be noticeably different from the common way bill * except that it will be printed upon paper of so striking a color that it will instantly attract the attention and enlist the interest of everyone into whose hands it comes. This will prevent the nature of the property from being overlooked, and will save the carrier harmless in many cases where he would otherwise suffer loss. Still another form of way bill may be desirable for use in connection with shipments of ore, coal, coke and similar property, so arranged as to accommodate a trainload instead of a carload. Upon many lines trains are loaded at a mine without any official being present at the point of shipment, or the weight or quantity being known; they are afterward weighed at destination or en route, and a bill made at such point to cover the whole train.‡ Still other forms will be found

* See Form No. 10, Appendix B.

† See Form No. 10A, Appendix B.

‡ See Forms Nos. 26, 27 and 28, Appendix B. The writer has devised for this purpose a form by which the agent who makes the way bill makes also a return of it to the freight auditor and a permanent record to be retained by him. They comprise part of the Multiplex System of Accounts.

convenient in the operation of business, but it is not necessary to refer to them specificially here. The particular form of the way bill is not of vital importance. The blank itself, however, is an essential link in railway accounting. This cannot too strongly impress itself upon all concerned. About this there can be no differences.

The following instructions should be observed in using the way bill:

A way bill should be made for all freight transported.

The use of memorandum way bills (i. e., way bills that are not completed in accordance with the following instructions nor numbered in a regular series, but which are intended as a temporary substitute for regular way bills) is prohibited.*

A way bill for freight to be transported between stations both of which are located upon the same railway, when it does not pass over any other railway en route, is a local way bill.

A way bill for freight to be transported between stations both of which are not located upon the same railway, also for freight between stations both of which are located upon the same railway, but where the freight passes over some other railway en route, is an interline way bill.†

* The introduction of the loaded car ticket (Form No. 11, Appendix B) renders this rule practicable. It has never been lived up to heretofore. Memorandum bills have been used as generally as regular way bills.

† It will frequently occur, however, that exceptions will be made to this definition of "local" and "interline" way bills, so far as returns to the freight auditor are concerned. Thus, while way bills may not be local or interline, according to the definition prescribed, yet they may be so regarded in the accounts. For instance, we may suppose that a shipment of freight, billed from one point on the Erie Railroad to another point on such road, passes at some intermediate point over another road, the contract with which road does not require any return of the freight to be made to it, or require such carriage to be noticed in the accounts; in such event the way bill in

The perishable property way bill should be used for billing perishable property, i. e., shipments of butter, fruit and similar articles liable to injury by heat, cold or delay in transit.

The live stock way bill* is intended for use in billing stock to live stock centers. The stub, containing substantially the same information that is given in the way bill, goes with the stock to the yards for the guidance of those who attend to the collection of charges at that place; the bill goes to the railway agent. Reference should be made on the stub, as well as on the way bill proper, to any special way bills that have been made for feeding or caring for the stock in transit.

INSTRUCTIONS TO FORWARDING AGENT.

The way bill should show the true condition of the property when received for transportation.

A loaded car ticket,† or such other device as agents may be authorized to use, will be used when it is impossible to forward way bills with loaded cars.

In waybilling carload freight, unless specially authorized to the contrary by the freight auditor, agents will make a separate way bill for each loaded car, except in the case of freight such as timbers, poles, etc., which by reason of their length require two or more cars, one way bill only need be made for the shipment. Also in case of special circus trains one way bill only should be made for each train.

As the rating of locomotives used in freight service is, or should be, based on the number of tons they can haul, agents should see that the number of tons (including the weight of the car and the freight loaded therein) is shown on way bills and loaded car tickets for all loaded cars sent forward from their stations. In com-

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question might be included as a local way bill. But all cases of this kind require to be specifically mentioned in the instructions the freight auditor of a road gives in regard to interline way bills.

* See Form No. 10A, Appendix B.

† See Form No. 11, Appendix B.

puting the number of tons, when there is a remainder of one thousand pounds or over, it will be considered a ton; when the remainder is less than one thousand pounds, it will be dropped. When the actual weight of the freight contained in any car is not known, a careful estimate thereof should be made and a corresponding notation made on the way bill or loaded car ticket, thus: "Twenty-nine, Est." In the event the car is weighed before it reaches its destination, the gross weight of the car and contents, in tons, should be changed to agree with the actual weight thus ascertained. When there is more than one way bill for freight contained in any car, all such way bills should be fastened together with a rubber band or other device, and the tonnage, as specified, entered on the top or outside way bill.

No freight should be waybilled free except under instructions from the proper officer.

When such instructions are issued, the freight should in all cases be regularly waybilled and the authority for the free billing shown in the column provided for that purpose.

The actual weight of all freight waybilled free should be entered on the way bill.

Shipments of company's material, estray freight way billed free under instructions from the proper officer, also freight way billed from milling, cleaning or feeding stations free, should not be entered on way bills with freight upon which there are charges.

All freight for company's use should be waybilled to the company for whose use it is intended, in the care of the person under whose direction and authority it is intended to be used. A regular way bill should be made for such freight whether there are freight charges thereon or not.

The way bill should be made from the shipping bill and contain all the information given thereon.

It will sometimes be necessary to divide a consignment of freight received from a connecting line and load it into two or more cars, the rate upon which is based upon the whole amount rather than upon the

amount contained in each car. In such cases that portion of the shipment loaded in each car should be billed as "Part lot" and the way bill should show reference to each of the other way bills in interest. If the actual weight of the whole shipment is known, all of the weight and charges should be shown upon the first way bill and the notation made "The weight and charges as shown on this way bill cover part lot shipment as shown on my .....189..... way bill No..... car initials.....car number.....;" and on the other way bills made for the balance of the shipment the notation should be made "For weight and charges see my..... 189..way bill No.....car initials .....car No....." If for any reason it is impossible to determine the aggregate weight of a shipment which is sent forward loaded in more than one car before the first carload goes forward, each carload should be waybilled as a "Part lot" at its actual weight and the freight charges extended in accordance therewith, full reference being given on each way bill to the other way bills in interest. In the event any charges have been advanced, or miscellaneous charges of any kind have accrued, or interline charges prepaid have been received to apply on the shipment, they should in every instance be noted on the first way bill made, and notation made on each of the other way bills, "For advanced charges, miscellaneous charges, or interline charges prepaid (as the case may be), see my way bill No.....of.....189.."

Whenever stock that has been stopped to feed in transit is rebilled at a proportion of a through rate from original point of shipment to destination, the following information should be shown on the waybilling for the stock out of the feeding station: Original point of shipment, date and number of way bill, car initials and number, inside measurement of car and the amount of charges collected on the stock when received at the feeding station.

The way bill should agree with the receipt or bill of lading given the shipper.

In waybilling freight for which a bill of lading or receipt has been given, the way bill should be marked on its face "Bill of lading issued," or "Receipt issued," as the case requires.

In waybilling freight upon which the rules of the company require that the charges should be guaranteed, the notation "Guaranteed" should be made on the face of the way bill. In case any person or firm executes a monthly guaranty, the notation "Monthly guaranty" should be made on the face of the way bill, and the date of the execution of the same given. Particular attention is called to the execution of guaranties.* The signature of the shipper will not in all cases be sufficient. When there is any doubt as to the responsibility of the person or firm, the guaranty should also be signed by some other responsible party.

Way bills should be written plainly and in copying ink.

Way bills should not be made to stations located on other roads, unless authorized by the proper officer. Advice of through rates should not be considered authority for through waybilling.

WAY BILL NUMBERS.

Each month's way bills should be numbered separately, care being taken neither to omit nor duplicate a number.

Way bills to local stations should begin with number one on the first of each month.

In waybilling freight to points on other roads, a separate series of numbers will be used for each particular railroad to which freight is waybilled, beginning with number one on the first of each month and continuing the numbers consecutively until the first of the next month. The way bill numbers for each series will be prefixed by a letter for each road, so as to distinguish each series and locate at a glance the particular road or roads it covers.†

*See Form No. 88, Appendix B.

†The letters for each road will be determined by the freight auditor and when not known application should be made to him.

When it is found that the way bill numbers in any series have been duplicated in any month, the forwarding agent should at once issue notices of errors and omissions, changing the duplicate numbers by adding thereto a fraction, the denominator of which should indicate the number of duplicates made. As, for example, three way bills have been numbered 159, the second way bill should be corrected to read number 159½ and the third number 159⅔.

When numbers in any series have been omitted, a way bill should be issued covering the omitted numbers. As, for example, it is found that the numbers 100 to 200, inclusive, have been omitted, a way bill should be made reading both from and to the station issuing it, and numbered "100 to 200." The notation "This way bill made to cover omitted numbers, as above," should be made across the face of the way bill. It should then be copied in the station record book, the requisite number of tissue copies taken, after which the original way bill, together with the tissue copies required, should be sent forthwith to the freight auditor.

When an agent's notice of errors and omissions is received, advising that the destination of a local way bill has been changed to a station located upon some other railway, or that the routing has been changed and the freight sent forward via some other railway, the forwarding agent should at once issue notice of errors and omissions, advising the freight auditor of the change in destination or routing, as well as giving the way bill a number in the series in which it belongs. The authority for making the change should always be quoted. He should then make the necessary changes upon his records, and cause the required number of tissue copies to be made and sent to the freight auditor without delay.

ROUTE.

When waybilling to points that can be reached by more than one route, and to stations on other roads, the junctions via which the freight is to go should be entered in the spaces provided on the way bill.

When waybilling to stations on other roads, the name of each road over which the freight is to pass should be given in the space provided therefor on the way bill, in addition to the names of the junctions as provided in the preceding paragraph.

In the case of two or more roads having the same initials (as, for instance, Iowa Central and Illinois Central, Michigan Central and Montana Central), the name should be abbreviated in such a manner as to show clearly via which line the freight is to go.

CAR INITIALS AND NUMBERS.

Car initials and car numbers, when known, should be given in full in the spaces provided therefor. No initial letter should be omitted unless authorized by the proper official. If freight is loaded into a passing train and the car initials and number are not entered on the way bill by the agent, he should take the number and initials of the car into which the freight is loaded, and enter the information upon his record of the way bill, as well as upon all the tissue copies made thereof, before they are sent forward to the parties for whom they are intended.

In the case of two or more roads having the same initials (as, for instance, Iowa Central and Illinois Central, Michigan Central and Montana Central), the name should be abbreviated in such a manner as to show clearly to which company the car belongs.

DATE.

All way bills should bear the date upon which they are actually made. In the event the shipment of freight which a way bill covers was delivered and receipted for previous to the date of the way bill, the date upon which it came into the company's possession should be noted on the way bill.

The name of the month should be written in the space provided therefor. Numerals should be used only for the day of the month and the year.

NAMES OF STATIONS.

The name of the station and state from and to which freight is way billed should be written in full in the spaces provided therefor. Stamps should not be used. Abbreviations liable to lead to uncertainty, such as Cal. for California, Col. for Colorado, N. P. for Northern Pacific, U. P. for Union Pacific, should not be used.

The name of the state should in every case follow the name of the town, as there are many towns of the same name.

CONSIGNOR.*

The name of the consignor should be entered in full.

The consecutive number of the shipping bill should be entered in the column provided for the consignor.

In re-waybilling freight the name of the connecting line and the particulars of the original way bill should be noted in the consignor column. In every case the original point of shipment should be given, including the name of the state. When the freight has been transferred from one car to another en route, the initials and number of the car from which transferred, as well as the particulars of the car to which transferred, should be shown.

CONSIGNEE AND DESTINATION.

The name and address of the consignee should be given in full.

When freight is consigned to the care or order of any person or company, the name of such person or company should be given in full.

* By reference to the form of way bill shown in the appendix, it will be seen that various columns are provided for the convenient insertion of the names of consignor and consignee, marks, number of packages and articles; also columns for the weight, rate to be charged and authority for the rate, and the different kind of charges accruing in connection with the transportation of the property. If there is more than one class of freight, the weight of each class should be entered opposite, so that the rate may be entered corresponding thereto. The weight and charges columns should be carefully footed and the totals entered at the bottom immediately following the last entry.

When freight is destined to a point beyond that to which it is waybilled, the final destination, including the county and state, should be shown.

The destination of property, or name of consignee, or person to whose order freight is shipped, cannot be changed except subject to the conditions recited in the instructions of the traffic department.

MARKS.

Any distinguishing marks shown on property should be entered in the way bill in the column provided for that purpose.

DESCRIPTION OF ARTICLES.

The articles of freight and number thereof, also quantity, should be specified on the way bill; this should be done in accordance with the classification. Abbreviations should not be employed, except such as are in general use and are readily understood. The commodity should be shown; it will not do to say "Grain"—the kind of grain should be specified. This is also true of live stock; the particular kind of live stock should be shown, such as horses, cattle, sheep, hogs. Coal should be specified in kind—whether hard, soft, nut, slack, lump, pea, or otherwise. All articles of each separate consignment to which the same rate is applied should be grouped together.

The conditions under which property is accepted for shipment, such as "Owner's risk," "Carrier's risk," "Released," "Strapped, corded and sealed," "Knocked down flat and compact," "Set up," and so on, whenever separately considered in the classification, or when they are factors in determining the rate, should be noted on the way bill.

In waybilling live stock, the notation "Shipped under contract" should be made on the face of the way bill, in case a live stock contract is executed. If it is refused by the shipper, the notation "Contract refused" should be made in every instance.

When freight is inspected at the forwarding station by an authorized inspector, the notation "Property

inspected" should be made upon the face of the way bill in copying ink before the same is copied.

WEIGHT.

When scales are furnished at a station, agents should in every instance weigh all freight offered for shipment* and know that the weight as billed is correct.

The actual weight of freight should be shown on the way bill whenever known; when not known an estimated weight should be entered; this latter should be based on the actual contents of the car.

In waybilling freight shipped in bulk, the actual weight of which is not known and cannot be obtained at the forwarding station, an estimated weight should be entered, based on the declaration as to quantity or measurement as shown by the shipping bill.

When agents are compelled to base their way bills on estimated weights or quantities, they should note under the weight "Estimated."†

In many cases weights are fixed by statute. When this is so, such weights govern in buying and selling, in the absence of specific agreement to the contrary. Such weights also form the basis for estimates in waybilling

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* This is necessary to protect the company in case of claims for loss or damage. However, when estimated weights are provided by the classification in effect, freight should be waybilled at such weights, the actual weight being noted underneath the description of articles.

† Agents will be supplied by the freight auditor with a table of weights to be used when actual weights are not known and the tariff or classification does not provide therefor. This table should be exhaustive; it will include such things as the weight of alcohol per barrel; of ale, beer and porter per gallon; of empty beer barrels; of common brick; of coke per bushel; of gravel per cubic yard; of pitch per barrel; of different kinds of cordwood; of limestone per dressed cubic foot; of white pine per thousand feet; of lath and cedar posts; of different kinds of seeds, and so on. This table will be useful to agents in waybilling. Another table will be furnished them, giving the location of the track scales on the road. Still another table, giving the route freight follows and the different junctions via which it goes, will be furnished, and so on.

carload lots or otherwise, when the actual weights cannot be ascertained.

Care should be taken in basing an estimate upon shipper's statement to ascertain what weight he is selling under.

The estimated weights thus obtained should be used by agents in waybilling all bulk carload freight for which actual weights are not at hand. Way bills should not be sent forward without showing either the actual or an estimated weight based on the known facts as to the contents of the car.

If agents are unable to obtain the actual weight of carload freight and use an estimated weight based on the contents of the car as shown by the shipping bill, or way bill at elevator or invoice weights furnished by the shipper, the shipment should be weighed en route or at destination on the company's track scales. The name of the station at which it is to be weighed en route should be entered in the space provided for that purpose.

Agents forwarding freight to be weighed en route should keep a record of the same, so as to be sure that they receive a statement of the weight from the agent at the weighing station. When such statement is not received within a reasonable length of time, the forwarding agent should send a request for it, and if not received promptly the freight auditor should be notified of the neglect.

When these statements are received from any other weighing station than that designated on the way bill, the forwarding agent should notify the freight auditor of the fact forthwith.

The weight of each class of freight should be shown separately on the way bill opposite the articles. This is particularly necessary for mixed shipments, such as groceries for which different rates are charged.

The space provided for weights should be divided on the way bill into columns for units, tens, hundreds, thousands and tens of thousands, and each figure entered in its proper place.

When a car is to be stopped en route to have a further

load added, or to be partly unloaded, the billing agent should note on the way bill, in the spaces provided therefor, the station at which the car is to be stopped and the purpose for which the stop is made. Under the description of articles, the actual contents of the car and the weight of the goods as originally loaded should be shown. Such shipments should, however, be way-billed at the minimum carload weight for the commodity, unless the actual weight is more.

RECORD OF FREIGHT WEIGHED EN ROUTE—STATEMENT OF FREIGHT WEIGHED EN ROUTE* AND STATION RECORD THEREOF.†

This form should be used at stations where track scales are located, for the purpose of furnishing forwarding agents and the freight auditor with the weights of freight weighed en route, and for making a permanent record thereof at the station. The statements should be consecutively numbered, beginning with number one on the first day of each month.

Great care should be exercised in weighing carload freight upon track scales. The scales should be kept in balance and each car should be carefully and accurately weighed. As soon as the weights are ascertained, all of the information called for by the statement should be filled in, care being observed to note in the column provided for that purpose, whether the tare is actual, marked or estimated. The abbreviations "A," "M" or "E" should be used for this purpose. In the event the way bills for the freight weighed are made at local stations, the statement should be addressed to the agent at the station where they were made, signed, detached and sent to him forthwith.‡

*See Form No. 31, Appendix B.

†See Form No. 32, Appendix B.

‡If it is desired to advise the freight auditor of such weights, the form may be made in triplex, consisting of a statement to the forwarding agent, a return to the freight auditor and a record to be retained by the agent at the weighing station.

When the way bills for the freight weighed are made at local stations and the way billing destination is a station on some other road, the agent at the weighing station should, in addition to sending the statement to the forwarding agent, advise the freight auditor of the gross, tare and net weights as ascertained by using notices of errors and omissions in interline way bills.*

When freight way billed between stations, neither of which is located upon the roads doing the weighing, is weighed en route, the statement should be sent to the freight auditor.

When freight way billed from stations on other roads to local stations is weighed en route, the statement should be filled up and sent to the freight auditor.†

When freight is destined to the weighing station, however, the forwarding agent, if the freight is from a local station, should be advised of the weights ascertained, using agent's notice of errors and omissions.‡

RETURN§ OF WEIGHTS OF IRON ORE, STATEMENT‖ AND RECORD¶ THEREOF.

These forms should be used at the ore docks owned by the company, for furnishing to the freight auditor and the mine owner or his representative, and for recording at the docks, the weights of all shipments of iron ore received.

A separate book of forms should be used for the shipments received from each mine.

The returns to the freight auditor, as well as the statements and record, should be consecutively numbered, beginning with number one on the first day of each

* See Form No. 19, Appendix B.

† When it is the custom to revise original way bills, it is not necessary that the statement of weight be sent to the freight auditor by the agent of the weighing station, as the information will be obtained from the original way bill after it is sent to him.

‡ See Forms Nos. 18 or 19, Appendix B.

§ See Form No. 26, Appendix B.

‖ See Form No. 27, Appendix B.

¶ See Form No. 28, Appendix B.

month. As soon as the return is completed it should be carefully footed, detached and sent to the freight auditor.

The statement provided for the owner of the mine should then be detached, addressed to the person to whom the agent is authorized to furnish the information and sent to him forthwith.

When agents are required to furnish more than one statement of the weights, they will write the return addressed to the freight auditor in copying ink, taking as many impressions thereof as may be necessary.

RECORD OF BULK FREIGHT WEIGHED AT DESTINATION—RETURN TO AGENT,* AND STATION RECORD† THEREOF.

This form is a substitute for "Agents' notice of errors and omissions in local way bills,"‡ and should be used at stations where large quantities of bulk freight are received, the transportation charges upon which are based upon elevator, board of trade, or other authorized weights ascertained at the receiving station. It should be used for advising forwarding agents at local stations of the weights of and charges upon all such freight received, when this information is to be given for two or more shipments on the same day; also for making a station record thereof.

The returns should be consecutively numbered, beginning with number one on the first day of each month.

As soon as the weights upon which transportation charges are to be computed are received, the original way bills should be completed. These forms should then be filled up, signed and sent forthwith to the forwarding agent. All of the information called for under the various headings should be given. Notation should be made above the weight for each shipment, showing how the same was obtained, i. e., "Board of trade,"

* See Form No. 14, Appendix B.
† See Form No. 15, Appendix B.
‡ See Forms Nos. 18 or 19, Appendix B.

"Elevator," "Track scales," "Hopper scales," "City scales," etc. Upon the face of the original way bills should be noted: "C/S No.....issued" (referring to the number of the return used), giving the date.

Forwarding agents will, immediately upon receipt of returns for bulk freight weighed at destination, cause the same to be carefully examined with a view of detecting any errors or omissions in weights, rates, extensions, etc. In the event they are found to be correct, the station records should be completed in accordance therewith and the return filed as a part of the station records. If, however, they are found to be incorrect in any particular, the necessary changes should be made therein before correcting the station records, and notices of errors and omissions in way bills* should be sent to the agent who issued them.

RATES.

In applying rates, the rules as published in the various classifications in force will govern. If the articles are not classified, or are not clearly analogous to articles which are classified, a special ruling should be called for from the traffic department.

In arriving at rates, agents should be governed by the tariffs and instructions issued by the traffic department from time to time.

Tariffs and special rate sheets bear a consecutive number given by the traffic department. Each tariff number should be prefixed by a letter indicating the department issuing it.

The number of the special rate sheets should be entered together with the prefix "S. R." over the special rate.

The number and year of the tariff should be entered in the column provided for authority for rate.

If the rate applies on the number of the articles or the number of tons, or in any other way than on the weight per hundred pounds, such variation should be plainly indicated above the rate.

*See Form No. 18, Appendix B.

When way billing carload shipments, the capacity of the car should always be entered in the space provided for that purpose. The length (inside measurement) of the car should be entered on the way bills for all carload freight where classification or tariffs provide that the charges shall be based on the size of the car.

Agents should not deviate from tariff rates without authority from the proper officer.

The authority for any deviation from tariff rates should be plainly noted in the column provided therefor.

Agents using unauthorized special rates will be held responsible for any loss occasioned thereby. The difference will be charged to them as prepaid charges.

When agents are in doubt as to the proper rate to be used, reference should be made to the traffic department.

When using a rate that is a proportion of an interline rate, the billing agent should note on the face of the way bill the interline rate, also the proportion of the rate allowed each line. This rule is based on the supposition that the freight is to be re-waybilled en route.

Freight should be waybilled on the day received, but if for any reason the way bill is made on the day after the freight is receipted for, and the rates have changed in the meantime, the freight should be billed at the rate in effect on the day of receipt, and a notation made upon the face of the way bill: "Bill of lading (or receipt for freight, as the case may be) issued..... 189...."

FREIGHT CHARGES UNPAID.

In the column for freight charges unpaid should be entered the amount to be collected by the receiving agent for transportation services between the stations from and to which the freight is waybilled.

FREIGHT CHARGES PREPAID.

In the column for freight charges prepaid should be entered the amount collected by the forwarding agent for transportation services between the points from and to which the freight is billed.

Freight billed to stations at which there are no agents should be prepaid. Many other conditions exist under which freight will not be received or shipped unless the charges are prepaid or abundantly guaranteed. This is so in regard to perishable property.

FREIGHT RECEIVED FOR SHIPMENT TO STATIONS AT WHICH THERE ARE NO AGENTS.

Stations at which there are no agents are called prepaid stations.

When freight is received for shipment to a prepaid station, the charges thereon should be prepaid.

Freight so received should be waybilled to the station to which it is destined at rates current to that station.*

RECEIPT FOR AND RECORD OF PREPAID FREIGHT CHARGES.†

The instructions governing the use of these forms are as follows:

The "Record of prepaid freight charges collected to apply in prepayment of charges on freight" is intended to contain an accurate and classified account of every cent of prepaid charges collected by the billing agent. The importance of this record cannot be overestimated; it should be written up promptly and with the utmost care.

* As a matter of economy in accounting, it will sometimes be desirable to dispense with the waybilling of freight to and from stations and sidings where there are no agents. When this is the case, freight destined to such prepaid stations or sidings should be waybilled to the first station beyond at which there is an agent, at the rates current to the prepaid station. Freight received at a prepaid station or siding for shipment should be waybilled from the first station en route at which there is an agent, at the rates current from the station at which the freight was received for shipment. In this way many separate accounts may be avoided, especially on roads running through sparsely settled sections, and the expense of making up accounts at stations, as well as at the general office, may be reduced correspondingly.

† See Forms Nos. 7 and 7a, Appendix B, for single shipments and Forms Nos. 8 and 8a, Appendix B, for consolidated shipments.

The leaf of the record book is placed exactly under the blank receipt. The purpose had in view in bringing these forms together is to make the filling up of one answer for both, and to make their use coincident. Before using, a carbon sheet should be placed between the forms, with the carbon side down. The information should be written on the receipt. By the use of the carbon sheet (or any other device answering the same purpose) an exactly similar impression will be taken on the record book. Thus the labor that would otherwise be required in writing up these forms separately is reduced one-half, while for every receipt given an assured and accurate copy is retained at the station as a record of the collection.

As writing reproduced by carbon sheets soils more easily than in other cases, especial care should be exercised, a blotter being used whenever practicable, to prevent the hand coming in contact with the writing.

In writing up this record the most effective instrument should be used. The manifolding pen is the best medium now in use.

Carbon sheets and manifolding pens should be ordered in advance as required. The carbon sheets should be renewed as often as necessary to secure good legible copies.

The receipt and record may be written separately if, through want of carbon sheets or other cause, it should be necessary, or the company should deem it advisable.

No two books used at the same station should bear the same number. Progressive numbers should commence with number one in each book, and should run consecutively to the end of the book.

Numerals should not be used to indicate months. The name of the month should always be written in full.

Agents and others in the service of the company are prohibited from receiving prepaid amounts without giving a receipt therefor at the time the transaction occurs. This receipt is a protection to the company, the employe and the payer. The receipt required to be given is the

form contained herein.* No other may be used. The receipt should be signed by the agent, cashier or other authorized person, at the moment the money is collected; it ought then to be stamped with the station stamp, in which should be specified the date, name of station and company.

When prepaid freight charges are collected, they should be forthwith entered on the cash book; the number of the item should also be entered therein. Per contra, the folio of the cash book should be entered on the record of prepaid freight charges. When the freight is waybilled, the date and number of the way bill should also be entered in the record of prepaid freight charges; afterward the number of the item should be noted on the tissue or station copy of the way bill opposite the amount.

Blank forms for making duplicate receipts will be furnished upon application to the stationer. In the event a duplicate receipt is asked for and the agent has no duplicate blanks on hand, a duplicate should be written out at length with pen and ink and marked "Duplicate." In no case may a blank be detached from this book for the purpose of making a duplicate, as an important purpose intended in making the number of the receipts correspond with the number of the items on the record of prepaid freight charges is to secure the simultaneous use of the receipt and record; also to prevent the giving of a receipt for prepaid freight charges without a corresponding entry being made on the record of prepaid freight charges collected, or *vice versa.*

Each agent to whom a book is sent is duly charged therewith, and the number of receipts it contains. Their preservation and proper use is of the utmost importance to him.

Each receipt is numbered and corresponds to the number of the item on the record of prepaid freight charges in connection with which it is to be used. Reference to this number will always indicate the number

* See Form No. 7 or 8, Appendix B.

of the item on the record of prepaid freight charges collected, and the latter may be turned to instantly when desired.

In the event a receipt becomes unfit for use, it should be canceled and left in the book (or pinned thereto) and the corresponding blank of the record of prepaid freight charges also canceled.

The footings of each page of the record of prepaid freight charges should be entered in the place provided at the bottom. Afterward these footings should be entered in the "Recapitulation" bound in the back part of the book. The recapitulation pages are perforated and may be detached if more convenient for use. If detached, they should afterward be put back in the book for preservation. The footings entered on the recapitulation should agree with the returns made to headquarters; if they do not, the difference should be located and adjusted. This is the purpose of the recapitulation.*

The record provides for a classification of prepaid charges under three heads as noted below. This will be found exceedingly convenient where there are separate columns for these classes on the way bill. But it will facilitate accounting, even where there is only one prepaid column on the way bill. The classification is as follows, viz.:

"Freight Charges Prepaid."—This column is intended to contain the charge for transportation between billing stations, i. e., between the stations named in the heading of the way bill.

"Miscellaneous Charges Prepaid."—This column is intended to contain any special charges collected by the billing agent, for switching, loading, unloading, cooperage, stopping en route, feeding or other special purposes not otherwise provided for. The nature of the service performed (for which the charge is made) should be fully described. (See "Record of Miscellaneous Collections.")

"Interline Charges Prepaid."—In this column should

* This rule applies to the use of Form No. 7 only.

be entered the amount paid to the billing agent to prepay charges over connecting lines or for use on such lines. The purpose for which the amount is paid should be clearly stated immediately above the amount.

When a book has been completed, the date of its use (from and to) should be noted on the back; the book should then be filed away in a dry and secure place. It is required to be preserved indefinitely.

FREIGHT RECEIVED FOR SHIPMENT AT PREPAID STATIONS OR SIDINGS.

When freight is loaded at prepaid stations, the conductor should furnish the agent at the first regular station beyond such prepaid station with full billing instructions.*

The agent should then make a way bill for the freight reading from the station at which the freight was received to the station to which the freight is destined, using the rates current from the station at which the freight was loaded.

The agent who makes the way bills should give them a separate series of numbers. In filling in the name of the station from which the freight is transported, the name of the prepaid station should be entered first; then the name of the station at which the way bill is made.

Property forwarded from a prepaid station destined to the first station at which there is an agent, should be waybilled by the agent at the first station preceding the prepaid station, and it is the duty of the receiving agent to notify such billing agent, giving him all such particulars as he requires for making the way bill.

In making regular way bills for freight received from conductors, agents should enter the number of the conductor's waybilling directions in the consignor column upon the regular way bill before the latter is copied. The waybilling directions should then be filed as a part of the station records.

* See Form No. 5, Appendix B.

MISCELLANEOUS CHARGES.

Miscellaneous charges may be incurred for switching, cooperage, loading, unloading, icing cars, stopping cars en route to clean, shell, or mill grain, to finish loading or to part unload, wharfage, storage, car rental, car service, tolls and so on.

The exact nature of the service for which miscellaneous charges are incurred should be noted opposite the amount on the way bill.

MISCELLANEOUS CHARGES UNPAID.

In the column provided for miscellaneous charges unpaid should be entered charges other than for transportation service, incurred while the freight is in the company's possession, collectible by the receiving agent.

MISCELLANEOUS CHARGES PREPAID.

In the column provided for miscellaneous charges prepaid should be entered charges other than for transportation service, collected at the waybilling point and entered in the way bill by the forwarding agent.

ADVANCED CHARGES.

All amounts advanced on freight received for shipment should be entered in the column provided for advanced charges. Such amounts are a proper credit to the forwarding agent when made in accordance with the rules governing such matters.

Agents should not, unless specially instructed to the contrary, pay out as advanced charges any portion of the invoice value of freight offered for shipment.*

Accumulated charges due upon freight ordered returned or sent forward by the proper officer should be waybilled as advanced charges.

* The question as to the extent to which agents may safely make advances on freight is taken up in the book "Fiscal Duties of Agents and Conductors;" also the *modus operandi* of treating charges on a company's material; also the questions connected with the taking of receipts, the issuing of them, etc.

In the event freight is reshipped agents are not allowed to enter the accumulated amount as advanced charges in re-waybilling. Such amounts should be collected on the spot, and the consignee should accept the freight and give a receipt for the same.*

Charges advanced on material for the company's use received from connecting lines for reshipment should not be entered on the way bill as advanced charges. At the end of the month a statement of such charges should be rendered to the proper official, with a view of having a voucher made therefor.

Charges for repairs on equipment (engines, cars, etc.) for other companies in transit may, if necessary, be advanced by the agent where the charge occurs. He should reimburse himself by waybilling the same as advanced charges when the equipment goes forward, as in other cases.

Advances should not be made on perishable goods or on property that cannot, if necessary, be sold for the amount advanced (after adding other charges thereto) unless a sufficient guaranty is given.

PALACE, STABLE AND OTHER PRIVATE CARS.

If a shipper desires to use a palace horse car, poultry car, special fruit, or other private car, the agent should order it from the proper official, specifying the kind of car, quantity to be loaded, name of party ordering, and the point to which the freight is to be shipped. In case an extra charge is made for the use of the car, the agent will, if possible, unless otherwise ordered, collect the extra charge from the shipper. When this is not done

* The following freight traffic rule warrants the advance of such charges, however, in the cases named: Freight waybilled as marked, or as ordered by shipper, should not be considered as billed in error, although it may not be wanted at the station to which waybilled; in such cases the agent will, if the property is ordered by the proper officer or agent to be forwarded to another station, make a way bill with charges at current rates to such station, putting the charges to his station thereon as advanced charges. The above rule will, therefore, be modified to this extent.

the amount should follow as advanced charges, as, in the absence of contrary orders, the agent at the forwarding station is debited with the extra charge for the use of the car. When no extra charge is made for the use of a car, it is waybilled and reported in the same manner as other cars.

When a charge is made for the use of palace or stable stock cars, and the shippers desire that it be collected at destination, the amount should be entered on the way bill in the column provided for advanced charges.*

RECORD OF AND RECEIPT FOR ADVANCED CHARGES.†

This form should be used for making a record of and obtaining a receipt for all charges advanced on freight received for shipment, as well as of amounts advanced on freight en route, when the shipments are not received from a carrier accompanied by a receipted bill for all accrued charges.

[NOTE.—When shipments are received from carriers accompanied by receipted bills for accrued charges, this form will not be used for obtaining a receipt for money advanced. The date and number of the way bill made for the shipment should, however, be noted on the face of such bills, and they should be filed as a part of the station records. Agents will not be credited with amounts advanced unless they obtain a receipt for the same.]

It should show in detail, as per the headings of the various columns, all the particulars in connection with amounts advanced on freight.

The name of the company by whom the money is advanced should be entered in the blank space at the head of the column provided for the signature of the person to whom the money is paid.

The receipt of the person to whom the money is due, or his authorized representative, should be obtained in every instance at the time the money is paid.

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*It is understood that the palace and stable stock car companies' charge for the use of their cars is in addition to the railroad company's charge for transportation.

† See Form No. 9, Appendix B.

INTERLINE CHARGES PREPAID.

In the column provided for interline charges prepaid should be entered amounts received by the forwarding agent to prepay charges on shipments over other lines beyond the point to which the freight is waybilled.

Amounts received to pay freight charges on shipments which have been previously waybilled as unpaid (the accounts for which have been audited and closed) should also be entered in this column. It will frequently occur that money deposited with other companies to pay charges will not be received until the freight has been waybilled forward as unpaid, and the accounts for the month in which the way bills were dated have been closed. This rule is intended to cover such charges. The prepaid amount is charged to the agent who receives it and credited to the agent to whom it is billed, so that the latter may use the money to pay the charges on the original shipment.

When a way bill is made for an amount paid on a shipment, the charges upon which have been waybilled and closed in the accounts as unpaid, reference should be made thereon to the way bill which accompanied the shipment. Reference to this way bill should also be noted upon all the station records of the way bill which accompanied the shipment.

The purpose for which interline charges are paid should be clearly specified on the face of the way bill opposite the amount.

It will sometimes occur that insufficient money is paid to satisfy a charge; when this is the case, the amount, whatever it is, should be applied as far as it will go.

It will often occur that amounts will be paid to agents by connecting lines to prepay charges in excess of the correct amount, or the forwarding agent may inadvertently collect more than he should from a local consignor. Such amounts in excess of the sum required to fully prepay the charges to destination should not be entered on the way bill as interline charges

prepaid unless the forwarding agent knows that the over-collection belongs to the consignee.

All way bills should be carefully examined before they are copied, with a view of detecting any errors or omissions which may have been made in filling them up.

RECORD OF AND RECEIPT FOR INTERLINE CHARGES PREPAID ON FREIGHT RECEIVED.*

This form should be used for making a record of and obtaining a receipt for all amounts under the head of "Interline charges prepaid" on way bills received.

The entries thereon should be made from the way bills on the date of their receipt. All the particulars called for by the headings of the various columns should be given.

When the amount waybilled as interline charges prepaid is intended to be used to prepay the charges on the shipment to a point beyond the waybilling destination, agents should, if possible, ascertain the exact amount required to prepay the charges through, and in case the amount of interline charges prepaid is greater than the amount required to prepay the charges through, only the amount necessary to pay the charges to destination should be paid to the agent of the connecting line.

When the amount of interline charges prepaid is to be refunded, or paid over to any person designated by the forwarding agent, or when the amount is intended to pay the charges upon a shipment previously received with charges unpaid, the agent should forthwith notify the person to whom the money is due, requesting him to produce the original receipt for charges paid.

Amounts should not be refunded by agents unless the original receipts for charges paid are produced. When the original receipts are presented, the notation, "Refunded, $....., account of (giving the reasons for making the refund) to (name of party to whom the amount is paid).....189..," should be made across the face of the original receipt in ink. This

* See Form No. 51, Appendix B.

statement should then be signed by the agent or his authorized representative. When the original receipts cannot be produced, the matter should be referred to the freight auditor for instructions, all of the facts in the case being given. In the meantime, the amount should not be refunded by the agent.

The name of the company by whom the money is paid should be entered in the space provided therefor at the head of the columns used for obtaining the signature of the consignee or agent of connecting line. A receipt should in every instance be obtained from the party to whom the money is paid at the time, for all amounts of interline charges prepaid on freight received paid out, the date of payment being noted opposite the signature of the party to whom the payment is made.

At the end of the month succeeding that in which the way bills are dated, all amounts unrefunded, as well as all amounts in excess of those required to prepay the charges on shipments delivered to connecting lines, should be reported to the freight auditor.*

After amounts have been reported to the freight auditor they should not be refunded by agents except under instructions from the freight auditor. When claim is made for such amounts, accompanied by the original receipts for charges paid, they should be referred to the freight auditor, accompanied by a letter reciting the facts in the case.

INSTRUCTIONS TO INTERMEDIATE AGENTS.

Agents at junction stations should keep themselves fully posted regarding all waybilling arrangements via their stations to and from stations on other roads. In case unauthorized through way bills are received, the freight auditor should be advised by wire of the facts, and the shipments held until instructions have been received from him.

Agents at junction stations will decline to receive way

* See Form No. 17, Appendix B.

bills from agents of other lines unless the freight accompanies them.

When the whole of an interline shipment waybilled to a station on some other line checks short at the junction station, the way bill should not be delivered to the agent of the connecting line until the freight arrives. If the freight is still short at the close of the month, the freight auditor should be advised by letter of the facts in the case, such advice being accompanied by a copy of the way bill.

All interline way bills received from or delivered to connecting lines should be stamped with the name of the junction station and the date of their receipt. This information should also be shown on all way bills passing local junctions where the freight can reach its destination via more than one route. The purpose of this is to be able to determine from an inspection of the way bill the route the freight has followed.

In the event interline way bills with charges to collect are received from connecting lines at junction stations, destined to prepaid local stations, the freight auditor should be notified at once. The freight will not be sent forward until instructions are received from him.

Agents at junction stations should obtain a receipt from the agent of the connecting line for all freight delivered to them on interline way bills.

Agents at junction stations should carefully examine all interline way bills for freight received from or delivered to connecting lines. In the event the freight has been weighed en route, and the way bills have not been corrected, this should be done, and the proper notices of errors and omissions issued before the way bills are sent forward. The prescribed minimums should be observed in every instance.

Great care should be exercised in making corrections or changes in way bills en route. A pen should be drawn through the matter to be changed, and the new entries should in every instance be made in red ink. The authority for making the changes should be noted in every instance, and the proper notices of errors and

omissions issued.* Whenever a notice of errors and omissions is issued, the notation "C/S No.... issued at ..... station," giving date, should also be made on the face of the way bill.

Agents, conductors and other employes who handle way bills for carload freight en route should examine them carefully to see that no freight that should be weighed en route passes the designated weighing station without being weighed.

When, by reason of the scales being out of order, blockade of yards, etc., it is impossible to weigh the freight at the station designated on the way bill, the car may be allowed to go forward, provided it can be weighed upon the company's scales before it reaches, or at, destination. In all such cases the notation "Not weighed at ..... station (stating the reason), weigh at ..... station," should be made on the way bill. Carload freight should not, however, be allowed to leave the designated weighing station until it has been weighed, if there are no track scales between such station and that to which the freight is destined, or at destination.

When freight is weighed en route, the weights as ascertained should be shown on the way bill in the space provided therefor. Stamps showing the gross, tare and net weights are provided; these should be used.

ESTRAY FREIGHT.

Way bills should be made for all estray freight sent forward to its proper destination. They should be numbered in the regular series; the weight of each class of freight should be entered in the proper column and immediately following should be noted, "Freight estray, authority G. F. D. No.....dated..... 189.." They

*This is necessary, as the lines in question will, in the majority of cases, have been advised by sending them a duplicate of the bill, that the freight has been shipped. They will, consequently, expect some account of it in the joint settlement, unless advised that it has followed a different route.

should then be copied in the station record of freight forwarded.

When way bills are received covering estray freight, as contemplated in the foregoing rule, full reference to the way bill upon which charges are shown should be noted thereon. Full reference to the way bill which accompanied the freight to destination should also be noted on the face of the way bill upon which the charges are shown. They should then, as soon as they have been entered upon all of the station records, be securely fastened together and sent to the freight auditor forthwith.

When freight is received waybilled as estray, and no way bill showing the charges has been received, the freight auditor should be advised of the facts in the case by letter forthwith, to which should be attached a copy of the estray way bill.

When cars are unloaded en route, the articles unloaded and weight thereof should be noted upon the face of the way bill accompanying the shipment. When the charges upon the shipment as shown by the way bill are unpaid, and it is desired to unload so much thereof as not to leave enough to insure the payment of the total charges at final destination, the agent at the station where freight is to be unloaded will collect the full amount of the charges, or at least such portion thereof as may be necessary to protect the company. In the event the necessary collection cannot be made nor a sufficient guaranty obtained from the party to whom the freight is to be delivered, the agent at destination, as shown by the way bill, should be advised by telegraph of the facts and the freight should not be delivered until the company is amply protected.

When amounts are thus collected at intermediate stations, a way bill should be made reading from the station at which the collection is made to the waybilling destination as shown by the original way bill. Full reference to the original way bill should be given under the head of "Consignor," and the amount collected entered under the head of "Interline charges prepaid." Opposite the

amount should be stated the reason for making the collection. The following notation should also be made across the face of the original way bill: "I have collected $.....to apply in payment of charges; see my way bill No.....dated.....189.." The way bills should then be securely fastened together and accompany the balance of the shipment to destination. When the collection is not made at the intermediate station and the guaranty is given that the charges will be paid at destination, the facts should be noted on the face of the original way bill.

When cars are stopped en route to finish loading, the agent, conductor or other employe superintending the transaction should note on the face of the original way bill all the particulars in connection therewith, viz., the place at which the additional load is added, description of the articles and the weight, so that it will show the aggregate load. In the event the transaction occurs at a station, the agent should forthwith issue the necessary notices of errors and omissions,* noting on the way bill "C/S No....issued at.....station," giving the date.

In the event way bills showing an additional load added en route arrive at destination, or at junction stations for delivery to connecting lines, which do not bear the notation "C/S No...issued at.....station," the agent will cause the necessary notices of errors and omissions to be issued forthwith.

In cases where cars are found to be overloaded, the agent at the station where the discovery is made will cause the excess weight to be removed and make correction upon the face of the original way bill in red ink, showing the actual weight of the freight sent forward in the car. The notation ".... pounds unloaded at..... station, account of car overloaded" should also be made upon the face of the way bill; a notice of errors and omissions should immediately be sent to the freight auditor, and in the case of local way bills and interline way bills made at stations located upon the line where the excess is unloaded, to the forwarding agent, advising him of

* See Forms Nos. 18 or 19, Appendix B.

the change made in the way bill. The proper officer should also be notified of the facts in the case forthwith. The part of the shipment which has been unloaded will eventually be disposed of in accordance with instructions received from the official having jurisdiction in such cases.

Agents at stations where freight is transferred from one car to another en route should enter on the way bill, in the spaces provided for that purpose, the particulars of the transfer, giving the name of their station and the initials and number of the car into which the freight was transferred. A record of all freight thus transferred should be kept at the station in a book provided for the purpose.*

When way bills are received by mail covering freight contained in cars moved on loaded car tickets, the agent should immediately enter the numbers of the way bills in the spaces provided therefor on the loaded car ticket, and any freight destined to stations beyond should be sent forward accompanied by the original way bills.

INSTRUCTIONS TO RECEIVING AGENTS.

Agents should see that way bills or loaded car tickets are received from conductors covering all freight left at their stations. In the event freight is received for which conductors cannot furnish way bills or loaded car tickets, the facts should be reported forthwith to the proper official, as required by the rules of the company.

When way bills or loaded car tickets are received from conductors without the freight which they call for, the agent should, in the event they cover shipments destined to his station, immediately notify the proper officer of the facts in the case, as required by the rules of the company. If they cover shipments destined to other stations, he should see that they bear notations showing what disposition has been made of the property. If the freight has been delivered to consignees at prepaid stations or sidings, their receipts therefor should appear on the face of the way bills.

* See Form No. 16, Appendix B.

All way bills received for freight delivered by conductors at prepaid stations or sidings should be taken into the station accounts, separate returns being rendered therefor as required by instructions contained elsewhere herein.

When freight is received that originates at a prepaid station and does not pass a station at which an agent is located, it should be accompanied by conductor's waybilling directions.* The agent receiving the freight should immediately have the waybilling directions completed by inserting the weights, and forward them to the station preceding the prepaid station, requesting that a way bill covering the shipment be made, reading from the prepaid station.

Agents at waybilling destination will, immediately upon receipt of way bills, enter in the space provided therefor the date the way bill is received, using the station dating stamp.

All freight received, whether unloaded from passing trains or set out in cars, should be carefully checked with the original way bill. Any discrepancies discovered should be noted upon the face of the way bill.

Receiving agents will be held accountable for the correctness of all freight charges, as well as for the full and accurate collection of all unpaid amounts shown upon the way bill, including advanced charges. Upon receipt of a way bill it should be carefully revised with reference to route, classification, tariff, weight, and charges; in the event it is found necessary to make any change, it should be made upon the face thereof in red ink, care being taken to make the corrections in such a manner as to leave the original information legible. The necessary notices of errors and omissions should then be issued.

When notices of errors and omissions are issued, the notation "C/S No. .... issued at..... station," giving the date, should be made on the way bill opposite the items covered thereby.

The receiving agent is required to carefully examine

* See Form No. 5, Appendix B.

as to the correctness of prepaid charges, as in other cases; in the event enough money has not been collected, the difference should be entered on the way bill under the head of "Freight charges unpaid," and proper collection made. No addition can be made to the amount of the prepaid charges by the receiving agent without the authority of the agent at the station where the way bill was made, or the freight auditor, except that, in cases where interline charges prepaid have been collected to apply on the shipment beyond the way-billing destination, if the amount entered under the head of "Freight charges prepaid" is too little, it may be increased to the extent of the amount of interline charges prepaid, if necessary, and a corresponding reduction made in the amount entered under the head of "Interline charges prepaid." If the "Freight charges prepaid" are found to be in excess, they should be reduced and the amount added under the head of "Interline charges prepaid."

When receiving agents discover that an over collection has been made on a shipment, the freight charges on which are prepaid, they will make the proper correction on the face of the way bill and issue necessary notices of errors and omissions, as in other cases. If, however, they are requested to refund the over collection, and the original receipt for prepaid freight charges is produced, the amount of the over collection may be entered on the way bill under the head of "Interline charges prepaid," noting opposite the amount, "This amount refunded ..... 189.." The notice of errors and omissions sent to the forwarding agent should also give the reason for entering the amount under the head of "Interline charges prepaid." In the event the original receipt for prepaid freight charges is produced and request made that the amount of the over collection be refunded after the original way bill has been sent to the freight auditor, the matter will be referred to him for adjustment.

Agents receiving way bills for freight to be delivered to connecting lines upon which the freight charges are

prepaid, with an amount entered under the head of "Interline charges prepaid" to be applied in prepayment of the freight charges beyond their station, will, if possible, ascertain the amount necessary to prepay all charges through to destination, and in the event the amount shown on the way bill, under the head of "Interline charges prepaid" is more than is required to prepay all charges through to destination, only the actual amount necessary should be paid to the agent of the connecting line. The amount of the over prepayment should be reported to the freight auditor,* to be charged to the agent.

In the event the receiving agent is authorized to correct unpaid charges to read prepaid, or to increase the amount of prepaid charges, a copy of such authority should be sent to the freight auditor. It should be attached to the original way bill if it has not already been sent in.

Alterations or additions to amounts entered on way bills under the head of "Advanced charges" should not be made by the receiving agent except when directed to do so by the agent at the station where the way bill is made, or by the freight auditor. When changes are made in advanced charges by the receiving agent, a copy of the authority for so doing should be sent to the freight auditor. It should be attached to the original way bill if it has not already been sent in. In the event the receiving agent is requested to increase the amount of advanced charges, or to add such charges to any way bill received, if he is unable to make the collection, the forwarding agent and the freight auditor should be immediately notified by telegraph.

When questions arise in regard to the proper classification of freight covered by way bills, showing that the property has been inspected at the forwarding station or en route, the freight auditor should forthwith be advised of the facts in the case, and in the absence of instructions from him to the contrary, the collection of freight charges should be made, based upon the inspection.

* See Form No. 17, Appendix B.

Receiving agents will be held responsible for the collection of all freight charges based upon the actual weight of the freight, except in cases where an estimated or minimum weight is provided for by the classification or tariffs. They should know that the company receives freight charges upon the correct weight. When freight is received that has not been weighed by the company en route, and there are no scales upon which it can be weighed at destination, they should not deliver it until satisfactory arrangements have been made for obtaining the necessary information from the consignee.

In the event it is impossible to weigh the freight, agents are required to inspect the original invoice, and, when necessary, the books of the consignee should be examined, in order that the correct weight of the shipment may be arrived at. When consignees refuse to submit the invoice or their books for examination, the facts should be reported forthwith to the freight auditor, and the freight should not be delivered until a satisfactory basis for determining the freight charges has been arrived at. In the event it is impossible to obtain other weights, charges should be collected, based upon the maximum weight of the commodity that can be loaded in the car.

When the weights to be used in computing freight charges are obtained on scales other than those belonging to the company, or from information obtained from an inspection of the original invoice or books of the consignee, the facts should be noted in red ink on the face of the way bill and certified to by the agent. In the event the shipment is weighed by a regularly appointed weighmaster, such as board of trade, city, etc., the fact should also be noted upon the face of the way bill. In the event the freight is weighed upon scales belonging to the consignee, the weighing should be superintended by an employe of the company.

[NOTE.—The foregoing rule is not intended to be applied literally at points where board of trade, connecting lines, or other authorized weights are used. Agents at such points are, however, expected to know that the weights furnished them are correct in every particular.]

Way bills should not be taken into the station account or sent to the freight auditor until the weights upon which the collection of freight charges is based have been ascertained.

When way bills have been completed as required by the foregoing rules, they should be entered upon all of the station records, including the monthly abstracts. This includes all way bills for freight transported free, such as for company's material, estray freight, reconsigned freight, freight that has been manipulated in transit, such as milled, cleaned, fed, stored, etc.

When freight is reconsigned and ordered sent forward to another station after the original way bills covering the same have been entered upon the station records, the way bill should be corrected to the proper rate, any charges for reconsigning, car service, etc., entered thereon as miscellaneous charges unpaid, the proper destination shown, and the station records corrected accordingly.

LOADED CAR TICKET*—RETURN† AND RECORD‡ THEREOF.

From the time railroads were first opened for business up to the present moment, the necessities of accounts have required that every loaded car should be accompanied by a distinctive way bill, properly numbered, giving the points from and to, and specifying in detail the contents of the car. But cases have arisen daily and hourly when it was impossible to fulfill this requirement. Why? Because of lack of time. The clerical work of making a way bill is considerable. The physical discharge of business cannot wait. The machinery of the world cannot remain idle in

* See Form No. 11, Appendix B.
† See Form No. 12, Appendix B.
‡ See Form No. 13, Appendix B.

order to facilitate clerical work. In many instances it is neither advisable nor practicable to hold freight while a way bill is being made and copied. The result is that the freight goes forward without it. Now, to permit this is very much like letting a man go into a theater on his representation that a ticket will be handed in subsequently by someone who will follow.

The undesirability of sending freight forward without a way bill, without some means of identifying it in the accounts subsequently, is too well known to require argument. But there has been no escape from this dilemma heretofore, because there has been no practicable substitute for the way bill. This is now partially attained in the loaded car ticket. The loaded car ticket is very much like the ticket passengers are given, so far as our ability to trace it is concerned.

The loaded car ticket, as already intimated, supplies something that has been needed since the opening of railroads. It permits freight to be forwarded as soon as loaded, without waiting for a way bill. It obviates the necessity every railroad has been under, of making a rule that no freight shall go forward without an original way bill, and afterward admitting, daily and hourly, that such a rule is inoperative and void. I have never known of a case, except in connection with the sending forward of cars without a way bill, where a railroad company habitually published a rule that it habitually failed to enforce. This rule may now be dropped, and

another substituted, viz: that no car shall go forward without a way bill, or a loaded car ticket, if it is not practicable to send a way bill. It is not intended, by the use of the loaded car ticket, to do away with the way bill. The way bill is necessary. But it is not so important that it should go forward from the starting point with the car. It may go forward on a subsequent train. It is rarely if ever necessary to unload a car before the way bill can overtake it, except in the case of way freight. In the case of through freight, or freight in car lots, that must go a considerable distance before being unloaded, the loaded car ticket will answer until the way bill can be sent forward to overtake the car.*

The accompanying rules and regulations govern the use of the loaded car ticket. They describe in what way the three documents may be made simultaneously, or may be written separately if desired, and the uses that should be made of such documents afterward:

* This ticket was devised by the writer, and forms part of his Multiplex System of Accounts. It is bound in book form, printed in triplex, and numbered by the printer. It is as authoritative and as easy to be traced as a way bill. While it precedes the way bill with the car, it afterward becomes part and parcel of it, being compared with and attached to it subsequently by the freight auditor. This ticket is so simple that it requires only a second's work to make, and may be made either by a clerk, scaleman or the yard foreman. In writing it, the person also fills up simultaneously a return for the freight auditor, and a record for retention at the place where made. These three different documents are written simultaneously, and so quickly that they may almost be made while the car is passing over the scales in the yard.

The loaded car ticket is a form authorized to be used in lieu of a way bill in moving freight over the lines of the company. It should not be used without special authority from the proper officer, and then only when it is impossible to make regular way bills without delaying the freight.

The tickets are consecutively numbered and should be so used. Agents will be required to account for each number furnished them.

When all the freight contained in a car sent forward on a loaded car ticket is destined beyond the station to which the loaded car ticket reads, the name of the first station for which the car contains freight should be given in the space following "Destination."

A separate loaded car ticket should be made for each car.

Way bills for freight contained in cars sent forward with loaded car tickets should be made and sent by mail to the station to which the tickets are issued, by first train mail after the freight has gone forward. They should bear the same date as the loaded car tickets.

The number of the ticket accompanying the car should be entered on the face of each way bill made for freight contained therein.

As soon as the way bills have been completed, the numbers thereof should be entered in the spaces provided therefor on the return to the freight auditor, and the station record thereof. The return to the freight auditor should then be detached and sent to him forthwith by train mail.

Should a ticket be spoiled, it should be forwarded to the freight auditor, together with the corresponding return, by first train mail, both forms, as well as the record, bearing the notation "Void" and being signed by the agent.

Loaded car tickets should not be made reading to stations located upon other roads unless specially authorized.

When loaded cars are received unaccompanied by the way bills for the freight contained therein, agents

should see that a loaded car ticket is furnished by the conductor for each loaded car received. They should see that the information required to be furnished by the conductor is given thereon, i. e., date, train number and conductor's name. In the event the freight was to be weighed en route, they should see that the proper weights are inserted in the space provided therefor. If the instructions to weigh en route have not been complied with, the reason therefor should be noted in the space provided for showing the weights.

Immediately upon receipt of loaded car tickets, they should be stamped with the station dating stamp, showing the date of their receipt.

Immediately upon receipt of the way bills for the freight contained in cars that are received accompanied by loaded car tickets, the agent should enter the number of each way bill in the space provided therefor on the loaded car ticket, and sign the statement as receiving agent, enclose them in an envelope, and send the loaded car tickets to the freight auditor.

[NOTE.—When it is the custom to revise original way bills, the following rule should apply: When intermediate agents receive cars accompanied by loaded car tickets, the original way bills being received by mail, and it is found upon inspection that any of the way bills read to their stations, the loaded car ticket should be securely fastened to one of them and accompany it to the freight auditor. If there are no way bills reading to his station, the loaded car ticket should be securely fastened to one of the way bills reading to some other local station, and be sent forward with the car, the loaded car ticket to eventually accompany the way bill to the freight auditor. However, if all of the way bills for the car read to stations located upon some other railway, the agent will complete the loaded car ticket in accordance with instructions contained thereon, and forward it to the freight auditor forthwith.]

If for any reason the regular way bills for a car have not reached the station to which it has been forwarded on a loaded car ticket, the agent will notify his division superintendent by telegraph, giving full particulars as to the contents of the car, destination as shown by the ticket, etc. In the event he receives instructions to send the car forward without the original way bills, he should

change the destination of the loaded car ticket accordingly, and send the way bills forward as soon as they arrive. Care should be taken, however, not to forward the car beyond the first point for which it contains freight, as shown by "Destination," unless otherwise ordered.

RECONSIGNING TICKET* — RETURN† FOR AND RECORD‡ THEREOF.

The reconsigning ticket is an authorized substitute for a way bill, and is intended to be used at points where the company has two or more stations when freight is reconsigned for delivery to connecting lines, or to industries located in the territory of another station, and the original way bill is taken up and accounted for at the station from which the freight is reconsigned.

Care should be exercised in filling up this form. It should contain all the information necessary to enable the agent who receives it to make proper delivery to connecting line. The charge made for reconsigning, as well as the name of the station at which the shipment originated, way bill number and date thereof, should also be noted.

The charge made for reconsigning should be entered on the original way bill covering the shipment under the head of "Miscellaneous charges unpaid," and the notation "Reconsigning ticket No..... issued....." should be made opposite the entry.

As soon as the ticket is completed, the return thereof to the freight auditor should be detached, securely fastened to the original way bill to which it refers, and sent with it to the freight auditor.

Should a ticket be spoiled, it, as well as the corresponding return and record, should be marked "Void"; the ticket and return should then be detached and sent to the freight auditor forthwith.

Agents who receive reconsigning tickets should imme-

*See Form No. 23, Appendix B.
†See Form No. 24, Appendix B.
‡See Form No. 25, Appendix B.

diately cause them to be stamped with their station dating stamp, showing the date of their receipt. They should then be entered upon the station records, after which they should be sent to the freight auditor forthwith.

CONDUCTORS' RETURNS OF FREIGHT HAULED.*

A return of this kind is valuable for the purpose of verifying the fullness and accuracy of the returns made by the agent who makes the way bill and the agent at the station where it is received. It is, in fact, supplementary to the returns of agents. It is not in general use upon railroads, the information it contains being measurably secured in other and less expensive ways. Its value, however, cannot but be apparent, and the time will no doubt come when it will form one of the fixed returns used in connection with the handling of freight traffic. It should give the particulars of the train, name of conductor, date and number of way bill, car number, billing point, destination and local charges. When a car is accompanied by a loaded car ticket, the particulars of such ticket should be given instead of those of the way bill. The following rules and regulations are such as the circumstances of this return suggest:

This return should be made by conductors of all trains in which freight is transported. It should be filled up in full (but need not be footed) and enclosed to the freight auditor immediately upon the arrival of conductors at their destination.

Every possible precaution should be observed by

*See Form No. 89, Appendix B.

conductors to prevent the occurrence of errors or omissions in this return.

When the way bill is for deadhead freight, the letters "D. H." should be noted in the column for local charges and the name of the consignee given in the column headed "Remarks."

When the way bill is for company's freight, the letters "Co." should be noted in the column for local charges.

When the way bill is for grain in bulk, or for any other kind of freight, the weight and local charges of which are unknown, the kind of freight in the car should be described as briefly as possible and the words "In bulk" noted opposite.

THE INTRODUCTION OF COPYING PRESSES AND OTHER IMPROVEMENTS IN ACCOUNTING—THE DUPLICATE WAY BILL.

The copying press is the greatest device ever invented for lessening clerical work and reducing the expense thereof.

Thus, before its introduction, it was necessary for railways to have written copies made of records, accounts, statements, returns and way bills. The amount of work this involved was enormous and the expense proportionate. The time required in making these copies, moreover, greatly delayed business. All this is avoided by the use of copying presses, so far as the latter are applicable. There are, however, many records and devices used in accounting to which the copying press is not applicable—where it cannot be used, in fact. In corporate accounting every clerical act must have its counterpart. Every receipt given, for instance, necessitates certain collateral acts, such as the making of records and returns.

Thus, for every dollar collected at a station the person who pays the money must have a receipt given him; there must also be a record left at the station; also a return made to headquarters. This involves three different papers, none of them being alike. Now, if all three of these documents could be written at once and yet preserve their integrity, we should accomplish the same labor-saving object the copying press does. This is rendered practicable by recent devices introduced in railway accounting.*

While it is probable these devices may not secure as great a reduction in the single item of labor as the copying press did, they enforce responsibilities in accounting not before attainable. Their introduction, therefore, I esteem to be quite as valuable to carriers as that of the copying press.

In its way the duplicate way bill has become almost as much of a factor in freight accounts as the original way bill or any other form of return. It is required for examination and reference. In many cases a copy of the way bill is required to be sent to interested companies for interline business. If a traffic is supervised by a commissioner, he also, quite likely, requires a copy. To the person who supervises the freight accounts it is also necessary. Upon many roads every station is furnished with a copying press, so that the original way bill may be copied

* The device referred to is that already described as the Multiplex system of accounts.

therein and as many impressions taken as the circumstances of the case require. This greatly facilitates the work. At some stations, however, the amount of work is not thought to justify the use of a copying press, in which case duplicates are written with pen and ink.

Way bills, when completed, should be copied in tissue books furnished for that purpose, a sufficient number of loose tissue sheets being inserted to make the extra copies required.* Agents should be particular to see that all the letterpress copies are legible in every respect.

The loose tissue copies required to be made by agents should invariably be on full sized tissue sheets, and way bills reading to stations on different railroads should not be copied on the same sheet.

In making the loose tissue copies of way bills required by the freight auditor, the impression should be taken in such a manner as to leave a clear margin of at least one and one-half inches at the left-hand side of the tissue sheet. This margin is required for binding, and the tissue sheets are made considerably wider than the way bills so that there may be ample room for obtaining a full impression of the way bills in addition to the margin required.

The copies required by the freight auditor should be enclosed in envelopes specially provided for the purpose, and sent forward by the first train mail after the way bills have been made.

Agents should not furnish officials or employes of other roads, bureaus or associations, with copies of way bills unless instructed to do so by the freight auditor. This does not prohibit forwarding agents from furnishing receiving agents with copies of way bills that may have been lost.

* The number of extra tissue copies required to be made of each different kind of waybilling will be specified in special instructions issued by the freight auditor from time to time.

[NOTE.—The foregoing rules are not intended to abrogate special instructions given to individual agents in regard to the distribution of copies from their stations.]

The way bill should be delivered to the conductor in charge of the train carrying the freight in every instance, except in cases where the use of a substitute* is authorized. A substitute for a way bill cannot be used except under special instructions from the proper officer. When its use is authorized, a way bill should afterward be made and sent under cover to the agent at the station to which the freight is moved upon the substitute.

When freight is moved upon a loaded car ticket, agents should note upon the regular way bill covering the shipment, the number of the loaded car ticket upon which the freight was moved.

EXAMINING AND REVISING ORIGINAL WAY BILLS AT HEADQUARTERS.

It is customary upon many railroads to examine the extensions and footings of way bills at headquarters to see if charges and totals are correct, and, in the event they are not, to make necessary alterations and send notices conformably thereto to the various agents interested. It is impossible to avoid making errors in way bills, and as errors in classification, rates, amount of charges and footings of way bills are certain to affect the company or others unjustly, it is necessary that care should be exercised to prevent such mistakes. This can only be done by having the way bills re-examined at headquarters, where all the sources of information in regard to details of traffic are accessible. Many railroads require that agents should forward to headquarters immediately after the making of a

*See Form No. 11, Appendix B.

way bill a duplicate thereof. This the company uses for making the examination referred to. Upon other roads the examination of the way bill is deferred until after the receipt of the original way bills at headquarters. This involves considerable delay, as the way bill must accompany the freight to its destination. There are many advocates for examinations of the original way bills in place of duplicates, and as these advocates are men thoroughly posted in best methods, the practice must have merit. They claim that the way bill, having accompanied the freight through to destination and been compared with it at the time of delivery, constitutes a history of the transaction, and often contains information with regard to shipments that cannot be obtained from the copy made at the starting point; also, in case of destruction of freight offices and their contents by fire or other cause, as frequently occurs, if the original way bills have been sent to headquarters it places the accounting office in a position to make complete accounts for the stations for the current month much more promptly, and with less labor, than could be done if depending upon copies.

The following special rules are intended to be observed when original way bills are revised at headquarters, viz.:

Immediately upon receipt of original way bills at their destination they should be carefully examined by the receiving agent to see that they are correct in every particular.

The freight which they accompany should be checked with the way bill, and all notations, alterations and additions made in red ink thereon. They should then be entered upon the station records, including the abstract book, after which they should be sent to the freight auditor in envelopes especially provided for the purpose.

In the event a correction is received, or an error or omission is discovered after the original way bill has been sent to the freight auditor, the accounts and records of the station should not be corrected until the correction has been sent to the freight auditor and returned by him, bearing his acceptance.

Agents making corrections on local way bills received will only be required to send a notice of such corrections to the forwarding agent.

No notice will be issued by agents of changes made in original interline way bills received, as proper notice will be given to the other lines in interest by the freight auditor upon receipt of the original way bill by him.

When corrections have been discovered after the original way bills have been sent to the freight auditor, receiving agents should issue, on way bills reading from local stations, two notices of errors and omissions, and on interline way bills, one notice of errors and omissions. These notices should all be sent to the freight auditor, and the station records should not be changed until a copy of the notice has been returned to them by the freight auditor, bearing his acceptance.

When freight is reconsigned and ordered sent forward to another station after the original way bills covering the same have been entered upon the station records and sent to the freight auditor, it should be regularly waybilled and the weight of the shipment only entered in the space provided therefor. Immediately following the weight should be noted "The original way bill covering this shipment will be furnished by the freight auditor, authority ..... (giving the name of the officer authorizing the change in destination),

date.....189.."* The agent will then erase all record of the original way bill from his records. In the event the order to reconsign and send forward is received before the original way bill has been sent to the freight auditor, the destination of the original way bill should be changed, when it will be sent forward with the freight.

When a portion of the freight called for by any way bill is short at destination, the agent should make the necessary returns of short freight, enter the way bill in the station records and forward it, with the other way bills of the day, to the freight auditor. If, however, all the freight called for by the way bill is short, the necessary returns for short freight should be made and the way bill held at the station. If the freight is not received at the time of making the current freight returns, a copy of the way bill, accompanied by a letter of explanation, should be sent to the freight auditor, who will instruct the agent as to what further action is necessary.

ERRORS AND OMISSIONS—CORRECTIONS AND NOTIFICATIONS THEREOF†—EXAMINATION OF DUPLICATE WAY BILLS—ORIGINAL WAY BILLS.

When an error is discovered in any way bill, statement or return in which two or more persons are interested, notice of the fact should be forwarded forthwith to the parties in interest,

* When such way bills are received they should be securely fastened to the original way bill when received, and sent forward with it to the freight auditor.

† Six forms are contemplated herein, viz: The Freight Auditor's Notice of Errors and Omissions in Local Way Bills (Form 29, Appendix B); the Freight Auditor's Notice of Errors and Omissions in Interline Way Bills (Form 30, Appendix B); the Agent's Notice of Errors and Omissions in Local Way Bills (Form 18, Appendix B); the Agent's Notice of Errors and Omissions in Interline Way Bills (Form 19, Appendix B); the Freight Auditor's Statement of Errors and Omissions in Monthly Abstracts and Summaries of Freight Forwarded (Form 75, Appen-

so that all the books and accounts of the company may accord, and there may be full and clear understanding upon the part of all concerned. Without such notice agents and others may be led into error or omission. If the freight auditor discovers an error in a way bill, it is his duty to notify both parties in interest. In the same way, if an agent discovers an error in a way bill, he should notify the other agent in interest, and the freight auditor as well.

In order that there be no misunderstanding, it is the custom upon many roads for the parties receiving notices of errors and omissions to interchange with each other so as to make sure that each party in interest is advised.

The value of examining every way bill, statement and return carefully and promptly is too manifest to need argument. Any neglect to perform such duty, or any carelessness displayed in its discharge, is fraught with many risks to the carrier. The form used in sending notices of errors and omissions in way bills is commonly called a correction sheet or correction card. The latter is contemplated in the accompanying instructions.*

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dix B); the Freight Auditor's Statement of Errors and Omissions in Monthly Abstracts and Summaries of Freight Received (Form 76, Appendix B).

* The particular form given here is a part of the Multiplex system of accounts, as will be seen. It is somewhat similar to a postal card, except that the two sheets are attached together, and in writing one both are written. Afterward they are separated, and sent to the different persons interested. The use of these cards not only saves labor, but also the cost of envelopes. Altogether, they form one of the most admirable of the blanks

There are almost as many blank forms for making corrections as there are different returns. Thus the accounting officer notifies agents and conductors of errors and omissions in their balance sheets; the ticket auditor performs the same office in connection with the various returns he receives; the freight auditor sends agents notices of errors and omissions in the returns they make to him; also of errors and omissions in way bills, and so on.

The notices of errors and omissions sent by officers and others are of the utmost importance, and require to be carefully scrutinized by those to whom they are addressed. In the event they are found to be correct, the books, statements and accounts they affect should be altered to conform thereto. If this is done, the books everywhere—at stations and headquarters—will always be kept in balance, and by reference to one the examiner may know what the others contain. Notices should not, however, be accepted perfunctorily or abstractedly. It is the duty of the person receiving them to satisfy himself in every case that the alterations they call for are right and proper. Until this fact is determined, nothing should be done. It is inevitable in the discharge of business that many so-called correc-

covered by the Multiplex system. However, my remarks do not have reference to the form of blank used so much as to the advisability of examining every way bill, statement and account, to see that it is correct, and not until this examination has been made by an independent person can there be any assurance of correctness.

tions should be made that are not right. This will be discovered in every instance, if all the parties act intelligently. Nothing is to be taken for granted here, any more than in any other department of railway service. Each party must satisfy himself of the correctness of what he does before acting.

The practices of railroads in reference to the examination of accounts and the correction of errors and omissions are supposed to be uniform. Every railroad is supposed to make such examination and inquiry as may be necessary to insure accuracy and fullness. However, this work is pursued much more effectively upon some railways than others. Many things are accepted as being full and true upon one line that are not accepted upon another line until investigation has proven them to be so. Some companies require examinations to be concurrent—to be pursued both by the agent and at headquarters. In other cases one examination is thought to be sufficient, viz: that by the agent. Among the most important examinations made are those connected with the freight way bill. If this is not properly examined before delivery of freight, loss is very likely to occur to the agent or company. Hence it is the universal custom to require every way bill to be carefully scrutinized before delivery of freight. The methods adopted by different companies in accomplishing this work, however, vary. Upon one line a company will be satisfied with the examination of the agent who

collects the money; upon other roads each way bill is required to be examined at headquarters as well. In order to make the examination at headquarters, many roads require that a duplicate of every way bill shall be sent by the first train to the freight auditor. In other cases the examination is deferred until the receipt of the original way bill, as described elsewhere.*

In reference to the practice of deferring the examination of the way bill until the receipt of the original bill, it would hardly seem possible that an examination thus deferred until after the freight had been delivered, in many instances, can be satisfactory. Still, the fact that such custom is pursued demonstrates that practice here, as elsewhere, is superior to theory.

Upon some roads only limited alterations are required to be made on the books for errors and omissions—such alterations being generally confined to those particular books that record the collection of moneys in the particular department of the service in which the error or omission occurred. Upon other roads every book, paper, statement and return through which such error or omission percolates, either directly or collaterally, is required to be made right. In the latter case the records of the company agree, and everywhere show the corrected facts. Upon some roads original figures, even if wrong, are

* If the examination is based on the original bill, it ought to be sent to headquarters as quickly as possible after the freight received agent gets through with it.

never altered, but in some other place, and in some other way, the omission is noticed and rectified. It will thus be seen that great diversity exists in treating errors and omissions, both in the examination and method of correction. It is not necessary to enter more fully into the subject here. I refer to it simply for the purpose of illustration.

The method of accounting contemplated by the accompanying rules and regulations requires that an examination shall be made by all parties concerned in every transaction—the forwarding agent, the receiving agent and the freight auditor. Every person who discovers an error or omission is required to correct it forthwith, and to notify all the other parties in interest. It will result from this very frequently, as may be imagined, that there will be duplicate, and sometimes triplicate, notices sent of the same error or omission. This cannot be avoided. It is better that three notices should be taken of one error than that a single error should be overlooked.

An essential thing in connection with the accounts of railways and other corporations is that definiteness and certainty should attach to every transaction—that nothing should be presupposed or taken for granted.

The accompanying rules and regulations, as stated above, embody those governing the use of notices of errors and omissions in way bills, abstracts and summaries. And first those relating to way bills.

FREIGHT AUDITOR'S AND AGENTS' NOTICES OF ERRORS AND OMISSIONS IN WAY BILLS.*

The freight auditor's notice of errors and omissions in local way bills† is used for advising agents of all corrections made in the freight auditor's office for errors and omissions discovered in revising local way bills.

The freight auditor's notice of errors and omissions in interline way bills‡ is used for advising agents of all corrections made in the freight auditor's office for errors and omissions discovered in revising interline way bills.

When notices of errors and omissions issued by the freight auditor are received they should be carefully examined, and if the changes shown thereby are found to be in order, the agent will at once have all his station records affected thereby (including the original way bill, if in his possession) changed accordingly, and file the notice of errors and omissions as a part of the station records. In the event the agent does not concur in the corrections made, his exceptions thereto should be entered on the face thereof. The notice should then be returned to the freight auditor by first train mail for his decision. In the meantime the station records will not be corrected.

Agents' notices of errors and omissions in local way bills§ should be used for advising the freight auditor and the other agent in interest, of all changes made in

* It has been the practice from time immemorial to write each notice of an error or omission. This always required two copies and sometimes more. Afterward an impression was taken and the original enclosed in an envelope and the latter addressed. All this is saved by the Multiplex system of accounts. One writing suffices to make all the notices, while the card is itself used, thus saving an envelope and the labor of addressing it. However, the accompanying rules do not hinge at all upon mechanical methods of making the correction. They point out what is necessary to be done in order to secure accuracy and harmony in the correction of errors and omissions.

† See Form No. 29, Appendix B.

‡ See Forms Nos. 30 and 93, Appendix B.

§ See Form No. 18, Appendix B.

way bills reading between local stations.* In such cases two notices should be filled up, pinned together and sent under cover to the freight auditor. They will, in the event the changes are found to be in order, be stamped "Accepted," one of them returned to the agent who issued it, the other sent to the other agent in interest. If they are not accepted, the reasons will be noted thereon and they will be returned to the agent who issued them. They should also be used for notifying the freight auditor and the forwarding agent, when interline way bills are changed at an intermediate station.

All notices of errors and omissions in local way bills issued by agents should be consecutively numbered, commencing with number one on the first day of each month. They should be filled up with copying ink and a tissue copy taken in a book kept for that purpose, before sending them forward.

Agents who receive notices of errors and omissions in local way bills issued by another agent will, if they find the changes to be in order, cause their station records (and in the case of receiving agents the original way bill) to be corrected accordingly, sign their acceptance and return the notice to the agent who issued it to be filed as a part of the station records. If, however, exceptions are taken to the proposed changes, they should be noted on the face of the notice, which will then be returned to the agent who issued it. In the event the agents cannot agree, the matter will be referred to the freight auditor for his decision.

Agents' notice of errors and omissions in interline way bills† should be used for advising the freight auditor of all errors and omissions discovered in interline way bills for freight forwarded and received. When the changes contemplated in the foregoing are found to be

*Upon some lines notice is not sent the forwarding agent unless it affects a collection or payment made by him. In some cases the receiving agent makes the examination, and if he finds an error or omission corrects it, but does not send any notice at all.

†See Form No. 19, Appendix B.

in order, the notice will be stamped "Accepted" and returned to the agent who issue it. Agents at intermediate stations should also use this form for advising the freight auditor of all changes made in interline way bills en route, such as change of destination, routing, and for advising him of weights ascertained when the freight has been weighed upon the company's scales. They should also be used for advising him when a local way bill has been changed to an interline way bill. In the latter case the notice will be filed in the freight auditor's office.

All notices of errors and omissions in interline way bills issued by agents should be consecutively numbered, commencing with number one on the first day of each month. They should be filled up with copying ink and a tissue copy taken in a book kept for that purpose, before sending them forward.

Whenever notices of errors and omissions are issued or accepted by agents, all of the station records affected thereby (including the original way bill, if in their possession) should immediately be changed accordingly. Opposite the items changed should be noted in every instance "C/S No..... issued at.....station," giving the date, and whenever necessary in order that the changes may be understood by all interested, the reasons for making them should be given.

Whenever forwarding agents find that errors have been made in entering amounts under the head of "Freight charges prepaid," "Interline charges prepaid," or "Advanced charges," on way bills made at their stations, after they have been sent forward, they will at once telegraph the agent at the station to which the way bill reads, requesting that the necessary corrections be made. The freight auditor should also be advised by telegraph of the changes that it is desired to have made. Agents receiving requests of this character will use every effort to have the wishes of the forwarding agent carried out, advising him promptly in every instance, by telegraph, sending a copy of such advice to the freight auditor forthwith.

Whenever a way bill is canceled or made void, it, as well as all entries made of it in the station records, should be marked "Void," the reason and authority for doing so being noted in connection therewith. In the event it has left the station at which it was made, the necessary notices of errors and omissions should be issued. The original way bill should in every instance be sent to the freight auditor.

FREIGHT AUDITOR'S NOTICES OF ERRORS AND OMISSIONS IN ABSTRACTS AND SUMMARIES.*

These forms are used for advising agents of the changes made in their monthly abstracts and summaries in auditing these returns in the office of the freight auditor, and for advising them of the totals of their accounts as closed on the general books of the company.

Immediately upon their receipt they should be examined carefully, and, in the event the changes made are found to be in order, all of the station records affected thereby should be corrected in accordance therewith. When any of the changes are found to be wrong, or are not thoroughly understood, the agent should at once take the matter up with the freight auditor by letter, when the necessary explanation or adjustment will be made.

When these forms show that way bills have been added to the agent's account, the originals of which have not been received, the forwarding agent should at once be requested to furnish copies. Immediately upon receipt of the copies agents will, in the event the original way bills have not been received, note across the face of the same, in red ink, "Original way bill not received." They should then be entered on all the station records and sent to the freight auditor, accompanied by a letter of explanation.

These forms should not, under any circumstances, be sent away from the station after their receipt, but should be kept on file as part of the station records.

* See Forms Nos. 75 and 76, Appendix B.

NOTICE TO CONSIGNEE OF THE ARRIVAL OF FREIGHT.

There is, so far as I know, no legal obligation upon the part of carriers to notify consignees of the arrival of freight, or if so it is not general in its application. It is, however, customary in many cases, especially in large cities. The obligation is not wholly on one side. It is to the interest of the railroad company that there should be as little delay as possible in the removal of property. Its limited storage capacity and the necessity of unloading cars as promptly as possible, so that they may be available for other use, suggest the advisability of notifying the consignee. But this notice is of especial value to the latter in this, that it enables him to remove his property before storage accrues thereon, and saves him the inconvenience and losses that would be of frequent occurrence if he remained in ignorance of the arrival of the property, or neglected to promptly remove it. It is well to state the amount of charges in the notice, so that the consignee may bring with him the necessary amount. The notice should also have an order attached for the consignee to sign, directing the carrier to deliver the goods to bearer. The notice will thus answer a double purpose.*

* In the Multiplex system of accounts the various blanks connected with the delivery of freight have been so adjusted that in writing the notice of the arrival of the property the agent at the same time writes the receipt to be given the consignee and also makes the permanent record to be kept of the

When agents are required to notify consignees of the arrival of property, the notice should be sent without delay.

The cnarges on the goods should be stated in the notice.

The cost of postage, if any, should be added to the charges as shown by the expense bill.

If storage is to be charged, under certain contingencies, the fact should be stated.

The notice should state that the property will not be delivered except to the consignee or upon an order signed by him.

The date the notice is sent should be entered on the freight record.

FREIGHT RECEIVED — RECEIPT GIVEN CONSIGNEE — I. E., THE FREIGHT BILL*— RECORD OF FREIGHT RECEIVED.†

The receipt and record answer two entirely different purposes. Upon the last named the particulars of freight received for delivery to the consignee are entered, and the receipt of the consignee taken when the freight is turned over to him. This record may be upon a detached blank. The freight bill (receipt) is a statement of a particular consignment of freight received for delivery. There may or may not be charges due

transaction at the station. This permits a great saving of labor and time, compared with the old method. Perfect uniformity of record is also secured—a desideratum of the first importance. Some of the multiplex forms contemplate a fourth blank, namely, an order on the warehouse foreman to deliver the goods. All these four forms are written at once.

* See Form No. 20, Appendix B.

† See Form No. 21, Appendix B.

upon it. The two blanks are grouped together herein, because it is the very general custom to write them simultaneously by the use of a carbon sheet. There is no reason, however, why they should not be written separately, as they were formerly, if a company desires it. Upon many roads the forms are used together, but are not numbered or bound in book form, the receipt given by the consignee being filed away very much as a letter is. The accompanying method contemplates the numbering and binding of the freight bill and freight record together in book form, so that it will be impossible to write or use a receipt without leaving evidence of the fact in the record book. The reader will readily distinguish in the accompanying rules and regulations those that refer to the multiplex system in contradistinction to those that do not, so that they may be disregarded where this method of accounts is not followed.

The record of freight delivered to consignees and acknowledged by them, and the receipt given to them upon payment of charges, are of the utmost importance and value to carriers, affording, as they do, conjointly or singly, a complete history of each transaction. If the freight is in bad order, or there is any peculiarity attending it that it is necessary the consignee should recognize in receipting, it is noted on the face of the record. Thus the latter contains an accurate history of everything pertaining to the transaction.

The freight bill that the agent delivers upon payment of the charges is an itemized statement of charges paid by the consignee. The form of freight bill that has been in general use since railroads were first operated has been grossly deficient in this respect. The freight has not been properly classified upon its face, or, if classified, each separate charge has not been shown. The result has been that consignees have not, in many cases, been able to tell whether they were overcharged or not. It is one of the purposes of the freight bill embodied in the appendix hereto to correct this deficiency. The reader will see by reference to it that it contemplates the entering of each item or charge separately, exactly as it is in the way bill. Moreover, every special charge incident to the transportation of the property is given separately, with such perspicuity that the consignee may have before him all the data that he requires to understand perfectly the nature of the service performed and the charge that has been made therefor. Whenever this information is not given voluntarily by agents, they should be compelled to furnish it, because it is necessary alike to the protection of the consignee, the company and the agent.

The accompanying rules and regulations, as I have already explained, design that the freight bill and freight record shall be written simultaneously. They have been prepared with the utmost care. These instructions occupied the writer, more or less, for many months. They

are intended to protect the interests of everyone concerned; to aid those who are skillful and to guide those who are inexperienced. Like the instructions contained elsewhere herein, they are not based upon theories, but upon practical experience in the actual operation of business. While they may not contain all that is necessary, nor indeed be the best that may be devised, they are entirely adequate to the reasonable and full protection of a railway company or other carrier.

In order that there may be no misunderstanding as between the company and its patrons, and in order to protect the company, the patron and the agent, the last-named is required to give a receipt for all moneys collected by him.

This receipt should not be for a lump sum, but should specify in detail the items.

A separate receipt should be given for each transaction. Thus, a distinctive acknowledgment should be given for charges collected on each consignment of freight, the delivery of this document to the payer being coincident with the receipt of the money.

The receipt that is given to the consignee upon payment of charges is sometimes called a "freight bill," sometimes an "expense bill."*

The record of freight received is a transcript of the way bill and of the receipt given the consignee. It

* By reference to this blank, the care with which it has been prepared will strike those familiar with such matters. It is intended to give in detail all the items that are embraced on the face of the way bill, and also on the face of the freight received book. It is, in fact, an exact copy of both. It is so perspicuous that it permits anyone into whose hands it comes to pass upon the merits of the items charged to determine whether they are in excess of tariff or otherwise. It thus possesses an especial value both to the consignee and to the claim agent of the company.

shows each consignment of freight received at a station, where it is from, who the consignor was, the name of the consignee, the articles, the condition thereof, quantity, marks, weight, rate, and the various kinds of charges. When the consignee takes away the freight he is required to sign an acknowledgment that he has received the freight; this completes the record. This precaution is necessary to protect the company, and should never be omitted.

The reason for describing the rules and regulations governing the use of the freight bill and record of freight received together, is because it is intended that they should be used together.

It is designed that the freight bill and record shall be bound in book form. After a freight bill (which is perforated) is filled up it is detached, leaving the record behind in permanent book form.*

Way bills when received should be entered in a book known as the "Record of Freight Received."†

The instructions governing the use of this form are as follows:

The receipt to be delivered to the consignee is known as a "Freight Bill."‡

The leaf retained in the book is known as the "Record of Freight Received and Agent's Balance Thereof."

It will be noticed that the record of freight received is placed exactly under the freight bill. The purpose had in view in bringing the blanks together in this way is to make the filling up of one answer for both. Consequently the freight bill should not be detached until the matter to be contained therein has been written. Before

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* Upon many roads the freight bill and record are not bound in book form, nor numbered. When this is the case, the records should be filed away in the best manner possible to secure their preservation and easy reference. In speaking of the record of freight received, therefore, it will be understood that it refers to the record signed by the consignee. The account that is kept of a particular consignment constitutes a record; a thousand of these bound in book form also constitute a record.

† See Form No. 21, Appendix B.

‡ See Forms Nos. 20 and 91, Appendix B.

using, a carbon sheet should be placed underneath the freight bill. The matter that the blanks are intended to contain should be written on the freight bill. By the use of the carbon sheet (or any other device answering the same purpose) an exactly similar impression will be taken on the record of freight received. Thus the amount of labor that would otherwise be required in writing up these separately is reduced one-half. The value of the record is also greatly enhanced because of the fact that both are exactly alike in every case; a thing impossible under other circumstances, yet of the greatest importance.

Carbon sheets and manifolding pens should be ordered in advance, as required. The carbon sheets should be renewed as often as necessary to secure good, legible copies.

The freight bill and record of freight received may be written separately, if through want of carbon sheets or other cause it should be necessary.

In writing this book the most effective instrument should be used. The manifolding pen has been found to be the best and should be used.

The record of freight received is intended to contain an accurate copy of each and every way bill, with all notations thereon, of freight received at a station for delivery. The importance of this record cannot be overestimated. It should, therefore, be written with the utmost care, and every means taken to secure its reliability and safety. A freight bill should be delivered in the case of "deadhead" freight, the same as in other cases. This applies also to the company's material; way bills for such material should be copied herein and a freight bill delivered as in other cases. When a great deal of deadhead freight is received at a station, a separate book may be used for such freight.

The freight bill, as soon as filled up, should be detached and kept in a secure place until it is delivered to the consignee; its delivery should be coincident with the payment of the charges. Agents and others in the service of the company are prohibited from collecting

money, in any case, without giving a receipt therefor at the time the transaction occurs. This receipt is a protection to the company, the employe and the payer. The receipt required to be given by receiving agents for charges on freight received is that referred to herein. No other form is valid or binding upon the company. In the event a duplicate receipt is required for such charges, and the agent has no printed forms on hand, it should be written out at length in ink and should be marked "duplicate." Blank duplicate receipts* should be furnished for use as needed. In no case should a blank be detached from this book for the purpose of making a duplicate, as an important purpose intended in making the number of the freight bill correspond with the number of the item (or consignment) of the record of freight received is to secure their simultaneous use, also to prevent the use of a freight bill without a corresponding entry being made on the record of freight received, or *vice versa*.† Each official to whom a book is sent is duly charged therewith and with the number of freight bills that it contains. Their preservation and proper use are, therefore, of the utmost importance to him. Each freight bill, it will be noticed, is numbered, and corresponds with the number of the consignment on the record of freight received in connection with which it is to be used. Reference to this number, consequently, will always indicate the consignment on the record of freight received; the latter can, therefore, be turned to instantly when it is desired to refer to the record for any reason. A freight bill should be delivered to the consignee when charges are prepaid, the same as in other cases.

In the event a freight bill should become unfit for use, it should be canceled and left in the book (or pasted

*See Form No. 22, Appendix B.

†All freight bills contained in the "Record of Freight Received" should be exhausted in the order numbered before it is filed away. Should it happen that any freight bills remain unused, they should be formally canceled before the record is filed away.

therein), and the corresponding blank of the record of freight received also canceled.

No form or style or manner of freight bill whatsoever, except those bound in this book, should be used.*

When a book has been completed, the date of its use (from and to) should be entered in the spaces provided for that purpose on the back. The book should then be filed away in a dry and secure place.† It is required to be preserved during the time within which claims may legally arise.

The number of the record book of freight received, also the number of the consignment, should be entered on the way bill opposite the name of the consignee (thus, "B. 40, C. 80,") so that the freight bill or number of the consignment on the record of freight received may be referred to instantly, if subsequent correction of the way bill or other cause renders such reference necessary; these numbers should also be entered on the cash book, but the letters indicating "book" and "consignment" need not be used, the entry reading thus: "40-80." After posting a consignment on the cash book, the folio of the cash book should be noted on the record of freight received where the consignment is entered.

Upon the receipt of a way bill it will be entered in due sequence on a freight bill (and per consequence on the record of freight received), in the order in which the consignments occur, a blank being taken for each consignment. But where there are several consignments for the same person on a way bill, only one blank need

*Viz: Form 20, Appendix B. For facility in accounting, and in order to more easily keep a check upon collections, and be able to determine readily the amounts collected from different sources, four different forms of receipts may be used by agents to advantage, viz: Receipt delivered to consignees upon payment of charges—the freight bill—Form 20, Appendix B. Receipt for prepaid charges—Forms 7 and 8, Appendix B. Receipt for miscellaneous charges—Form 33, Appendix B. Receipt for switching charges—Form 44, Appendix B.

†If the records are on detached slips, they should be filed away in order. If they are bound in book form, this object is attained without labor.

be used, provided one is sufficient to accommodate the business; if there are two or more consignors, the names of the consignors for the first shipment that appears upon the way bill will be entered in the place provided; the name of the second will be entered over the articles, thus, "James S. Kirk & Company," and so on in the order they appear. It will sometimes be necessary to use two or more freight bills in order to enter all the articles contained in a single consignment. When this is the case, the number of freight bills used should be written in at the top, so that the number may always be known afterward. The space provided for entering articles is sufficient for all ordinary purposes, and will be found adequate even in extraordinary cases by minimizing the writing, interlining, etc.

In order to prove the accuracy of the record of freight received and the correctness of the footings of each way bill as the work progresses, the aggregate amount of the charges to be collected on each way bill will be extended to the last column of the freight record in the place provided. If the footings of amounts to be collected on the various consignments agree with the total of the way bill, the accuracy of both is demonstrated.* When the consignments of a way bill are entered in more than one book, the total amount of charges on the way bill should be entered opposite the last consignment in the record of freight received, in the column provided for that purpose, as in other cases, and the footings of the different pages balanced accordingly.

As a rule all collections for freight should be posted on the cash book directly from the freight bill at the time the money is received. But in the event business is so pressing as to render this embarrassing, or when it will greatly impede the delivery of freight, it will be sufficient for the moment to enter the number of the book and consignment on the cash book. This will greatly facilitate the rapid discharge of business, and is

* It is designed that the pages of the freight record shall be large enough to accommodate five consignments of freight; that makes a book of ordinary size.

rendered feasible and safe because of the fact that the record of freight received is a fac-simile of the freight bill, both having been written simultaneously. If this were not so, the practice would not be permissible.* The instant there is any relaxation, the work of writing up the cash book should, however, be proceeded with, and in every case the cash book should be written up in full before the close of the day.

The columns under the head of "Agent's balance for freight received" are provided in the record of freight received for the purpose of enabling agents to accurately locate and adjust any discrepancies in freight collections. The collections for freight received should be entered in the cash book at the time the money is received, in accordance with the foregoing paragraph. At the close of each day, after the cash book has been balanced, the amounts as shown to have been collected on freight received should be posted in the proper column under the head of "Agent's balance for freight received," inserting the folio of cash book in the column provided for that purpose, and opposite the respective entries contained in the record of freight received. At the close of each month, after the final remittance for the month has been made and the cash book has been posted with the record of freight received, all amounts remaining unpaid, as then shown thereby, should be extended to the proper column under the head of "Agent's balance for freight received." In the event any discrepancy in the amount of freight charges collected is found by posting the cash book with the record of freight received, the amount, whether an undercharge or an overcharge, should be extended at once to its respective column under the head of "Agent's balance for freight received." If an undercharge, it should be treated the same as an uncollected bill and should be settled for in like manner; if an overcharge, the items should be posted into the record of overcharges paid. The various columns of

* When, however, the freight bill and record are not bound in book form, and do not bear the same numbers, this practice cannot be safely followed.

each page in the record of freight received should be carefully footed and balanced. The columns headed "Total amount collected" and "Total amount unpaid last day of month," added, deducting the amount shown by the column headed "Total amount of overcharges collected," should agree exactly with the column headed "Amount to be collected of consignee." At the close of the month, after the cash book has been posted, the amounts remaining unpaid, as shown by the record of freight received, should be transferred; they should be entered on the first page of the freight received book to be used the following month, giving book number, consignment number and amount of uncollected. The total of the uncollected items thus drawn forward should agree with the list of uncollected bills on hand at the close of the last day of the month, which accompanies the account current to headquarters. The cash collected for such bills during the succeeding month should be posted opposite the respective items. At the close of the succeeding month, after the cash book has been posted, the items remaining uncollected should be extended to their proper column under the head of "Agent's balance for freight received," and drawn forward to the beginning of the next month's account, the same as the uncollected items of the current business. The freight bills corresponding to the record used to record these bills should be marked "void" and left in the book.*

A printed receipt for freight delivered to consignee is annexed to each freight bill. These receipts are numbered consecutively to correspond with the number of

*Another plan which avoids the necessity of making void the freight bills where uncollected items are brought forward from previous months into the current "Record of freight received," is to have the record of uncollected bills on hand at the close of the month arranged so as to provide an "Agents' balance for freight received," the same as that in the "Record of freight received," entering the uncollected items at the close of the month in this record, and posting the cash collected on account of these items on the record of uncollected bills on hand, as provided under the head of "Agents' balance for freight received."

the freight bill and of the consignment on the record of freight received. As soon as the freight charges, as shown by the freight bill, are paid, and the property delivered, the receipt should be signed by the consignee or someone duly authorized by him, detached from the freight bill and pasted in the proper order on the back of the record of freight received, down the center of the leaf, or otherwise properly filed in numerical order for reference. Receipts for freight delivered should not be detached from the freight bill until after they have been signed and the freight charges paid.

The footings of each page of the record of freight received should be entered in the place provided at the bottom. Afterward, these footings should be entered in the "Recapitulation" bound in the back part of the book. The recapitulation pages are perforated, and may be detached if more convenient for use. If detached, they should afterward be put back in the book for preservation. The footings entered on the recapitulation should agree with the returns made to headquarters; if they do not, the difference should be located and adjusted. This is the purpose of the recapitulation.

Wherever it is the practice to go to the office of the consignee to take his receipt for freight (as is sometimes done) the same rule should be observed as in other cases, which has been fully explained in the foregoing. The practice, it may be remarked, of going to the consignee to take his receipt is highly objectionable; indeed, it is fraught with danger to the company and risk to all concerned. Wherever, therefore, through the connivance of competing lines, or other extraneous influences, it is practiced, an effort should be made to correct the abuse by requiring consignees to come to the office and receipt for their freight the same as others; not to do so is presumably to discriminate in their favor. In this connection it may be remarked further, that whenever freight is delivered to draymen or others, at the company's warehouses or in its yards, receipts should be exacted at the time of the party to whom the

delivery is made; it is only when property is delivered by the company directly at the storehouse of the consignee that it can ever be necessary to go to his office for a receipt; receipts should be taken in all cases in advance of delivery or coincident with it.

Care should be taken, in each instance, to see that receipts for freight are signed by the consignee, personally, or by someone duly authorized by him; in the latter event a record of the authority should be on file in the agent's office for future reference or use. In the event the consignee or person claiming to act for him is unknown to the agent, he should in every case be properly identified before delivery of the property.

It is important that the receipt taken for property delivered by the company should be as full in its specifications as that given to the consignor. Neglect of this rule may at any moment occasion both misunderstanding and loss. Each article should not only be named in the receipt, but its condition, if in bad order or in any way damaged, carefully specified, so that no misunderstanding may arise afterward as to its condition at the time of delivery.

The receipt of the consignee should be written in ink or indelible pencil, as should the receipt of the agent. Stamp signatures should not in such cases be used. The company's receipt should be signed by the agent, cashier, or other authorized person, at the moment the money is collected; it ought then to be stamped with the station stamp, in which should be specified the date, name of station and company.

The rules of the company as to the time within which property should be removed, and the manner thereof, should be enforced.

Charges should be paid on delivery, except in cases especially prescribed by the proper officer. When freight is carted away in installments, the total amount of charges should be paid before any part is delivered.

Numerals should not be used to indicate months.

It is desirable that all way bills included in an account current (i. e., balance sheet) should be entered together

in the record of freight received, following each other in the order of business. If only one record book is kept at a station, this will (where the balance sheet is made to include all way bills dated within the period for which it is made) necessitate leaving sufficient blanks to accommodate the bills yet to arrive, before entering bills belonging to a succeeding account current. This is an awkward disposition of the matter at best, as it is impossible to tell exactly how much space to leave. An easy and practicable solution of the trouble will be to use different books for alternate accounts current. Thus, if returns or reports are made monthly (and are made to include all bills dated within the month), all bills belonging to such month will be entered in one book or series of books; when bills for the succeeding month commence to arrive, they will be entered in another book or series of books. The books will in this way alternate with each other, and way bills belonging within particular periods will be entered together without any break or lapse in the books. Necessarily, therefore, agents should supply themselves with two or more books to be used alternately in the manner described.

As many records of freight received may be used simultaneously at a station as the exigencies of business or convenience and economy require.

Any distinguishing marks that it may be necessary to note on the freight record should be entered immediately after the list of articles.

For disposition of claims for losses, damages, errors, omissions or other causes, directions will be given on the freight bill.

Should it be found impossible to balance the record of freight received with the abstracts of freight received before the time to send the abstracts to the freight auditor, the agent should send his abstracts forward without delay; he should then check the station record of the abstracts with the record of freight received, and if any error is discovered in the abstracts the freight auditor should be notified of same by first train mail.

RECORD OF FREIGHT RECEIVED SUBJECT TO A TERMINAL CHARGE ONLY BY THE COMPANY MAKING THE DELIVERY—FREIGHT BILL*—RECORD OF FREIGHT RECEIVED.†

This form should be used at stations where docks or yards owned or controlled by the company are located, at which freight is received from connecting lines, boats, teams, or otherwise, for delivery to consignees, and where the only charge accruing to the company is for dockage, yardage or other similar service, and is collectible from the party to whom the freight is delivered,‡ and when it is necessary for the company to keep a complete record of and obtain a formal receipt from the consignee for the property so delivered.

It is intended that the receipt and record shall be an exact copy of the bill of lading or manifest of the transportation company which delivers the freight at the dock or yards.

All amounts collected for dockage, yardage or other similar service, as shown by the record, should be reported at the end of each month to the freight auditor on the "Return of Miscellaneous Freight Collections not Waybilled,"§ to be charged to the agent making the collection.

THE COLLECTION WAY BILL.

When for any reason any amount standing to the debit of an agent may be more advantageously collected by an agent at some other station, the amount to be collected may be entered as advanced charges and regularly waybilled to the station where the collection can be made.

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* See Form No. 36, Appendix B.

† See Form No. 37, Appendix B.

‡ When the dockage, yardage, or other charge accruing to the company is paid by the boat or other connecting line, a receipt therefor should be give on Form No. 33, Appendix B.

§ See Form No. 35, Appendix B.

When collections are to be made in this manner, a way bill should be made reading from the station at which the amounts are due to the station at which they can be collected. It should be numbered in the local series. Under the head of "Consignor" should be entered the name of the agent at the station where the amounts are due, the name of the individual, firm or corporation from which the collection is to be made being entered under the head of "Consignee." Under the head of "Description of Articles" should be noted "This way bill made to collect the charges on the following freight bills." The freight bills should then be enumerated, the receipt and book number being given, each amount to be collected being entered in the column headed "Advanced charges," opposite its receipt and book number. When all the freight bills have been enumerated the advanced charges column should be footed. The way bill should then be copied in the record of freight forwarded.

A notation should then be made across the face of each freight bill, describing the manner in which the collection is made; thus, if amounts are due at Troy and are to be collected at Albany, the notation to be made across the face of the freight bill would read, "Amount of charges hereon way billed from Troy to Albany, September 18, 1894, way bill No. 27." The freight bills should then be receipted, dated, stamped with the station dating stamp and charged on the cash book, as in other cases. Credit should then be taken for the total amount of advanced charges as shown by the way bill. The way bill, together with the receipted freight bills, should then be sent forthwith by express, United States or baggage car mail, as may be best, to the agent at the station where the amounts are to be collected.

When way bills of this character are received, accompanied by receipted freight bills, the agent should forthwith acknowledge their receipt and proceed to make collection. The way bills should be entered on the record of freight received, as in other cases, all the

particulars of the account as shown thereby being given; the freight bill made in writing up the record will be used in receipting for the amount collected, and will be delivered at the time the collection is made, together with the receipted freight bills received with the way bills. The amount collected should be entered on the cash book and remitted to the credit of the agent making the collection, together with the other collections for the day. In the event the collection of an amount cannot be made promptly, the other agent in interest should be notified of the fact forthwith.

All way bills of this character (collection way bills) should be included in the monthly returns to the freight auditor* for the month in which they are dated.

CHARGES ACCRUING EN ROUTE.

Charges accrue on freight en route in various ways. Thus, it may be necessary to unload or transfer freight at the cost of the shipper, to ice or warm cars, to feed and water live stock, or to perform other acts not embraced in the original charge or coming within the province of the company's duty as a common carrier. The circumstances that engender such charges are infinite. In some cases charges that accrue en route are in the nature of disbursements made by the carrier. Thus, an agent may pay the proprietors of stock yards en route for feeding horses or cattle, and so on. Or, perhaps a charge may accrue against the property for work done by the railroad company, not covered by its duty as a common carrier, for which compensation is to be exacted. The accompanying rules and regulations cover both kinds of charges. Thus, if the

*See Forms Nos. 61, 63 and 69, Appendix B.

charge accrues for money paid by an agent of the carrier, he is required to make a special way bill therefor, reading from his station to destination, entering the amount therein as advanced charges. If, on the other hand, it covers some expense that has been incurred, but for which no money has been paid, a special way bill is made and the amount entered thereon under the head of unpaid miscellaneous charges.* Charges that accrue at intermediate stations are sometimes collected at the stations where they accrue; special provision is made for such charges, under the head of "Charges not waybilled."

When a charge is made for extra service en route (such as for feeding and caring for live stock, icing refrigerator cars, or for unloading and reloading cars) the agent at the station where the extra service is performed should make a way bill reading from his station to the waybilling destination as shown by the way bill accompanying the freight. He will enter in the column headed "Consignor" full reference to the original way bill. In the event the charge accrues to the company, he will, if it is to be collected at destination, enter the amount to be collected under the head of "Miscellaneous charges unpaid;" when the collection is made by him the amount should be entered under the head of "Miscellaneous charges prepaid;" and when the extra service is not performed by the company but is payable

* These rules apply especially in the case of live stock cared for at the various stock yards operated by the company along its line. The accompanying rules design, in such cases, that a separate way bill shall be made in each instance for such charges, and that particular account shall be kept with each stock yard, very much as accounts are kept of the receipts and expenditures of a store. If the way bills of a company do not contain a column for miscellaneous charges, the amount may be entered in the unpaid local charges, or other disposition made of it.

at the station where the service is rendered, the agent will advance the amount of the charge to the person to whom it should be paid, taking his receipt therefor on the advance charge book* and enter the amount on the way bill under the head of "Advanced charges." Opposite the amount should be noted, in every instance, the exact nature of the service performed, and across the face of the original way bill the notation "For balance of charges see ..... station, way bill No. ...., dated ....., 189.."† When the shipment is being moved on a live stock way bill‡ with detachable stub, the amount to be collected at destination, as well as the particulars thereof, should be entered in the space provided therefor on the stub.§ The way bill should then be securely fastened to the original way bill and accompany it to destination.

In the event the extra service is performed at a prepaid station or siding where there is no agent, the conductor should furnish the agent at the first regular station with full particulars to enable him to comply with the instructions contained in the foregoing rule.

CHARGES NOT SPECIFIED ON THE WAY BILL—MISCELLANEOUS CHARGES.‖

Way bills for freight are usually made by the forwarding agent; every charge that is known to him is carefully entered thereon. Charges that

* See Form No. 9, Appendix B.

† Notations of this character are intended to prevent the charge being overlooked in the event the special way bill becomes detached or lost.

‡ See Form No. 10A, Appendix B.

§ The reader will remember that there are several different kinds of way bills, among them a live stock way bill. This latter is not noticeably different from others, except that there is a coupon attached, which, upon the arrival of the car at destination, goes to the stock yards with the stock, while the way bill proper goes to the freight office, where the bill is accounted for.

‖ Form No. 35, Appendix B, is designed for agents' use in reporting these collections.

accrue afterward at intermediate points are way billed at such points, or are entered on the original way bill if provision is made therefor. Superficially considered, this would seem to cover the business. Such is not the case, however. Charges frequently accrue on freight after it has reached its destination. A way bill might, perhaps, be made in cases of this kind. But it would be impossible to surround it with the safeguards that attach to other bills. If the charge occurs before the way bill has been accounted for, the amount is added thereto as miscellaneous charges unpaid, and the forwarding agent and freight auditor notified. If, however, the accounts for the month have been closed, other disposition must be made of the charge. That which naturally suggests itself in the latter event is an itemized return to the freight auditor—something that he may specifically examine, and upon which he may base a charge against the person making the collection. In reference to collections of this nature, it is the duty of the person who receives the money to give a receipt for each and every amount collected, just as he does in every other case when he collects money.* Agents will appreciate the value of this. It will serve both as a protection to them and the carrier, and rob affairs of the

* In those cases where the multiplex system is in use, he makes the receipt at the same time he records the transaction on his books. The record thus made is invaluable afterward. If the multiplex system is not in use, the agent should still give a receipt, and should, moreover, make a record of the transaction in such book as may be provided for the purpose.

ambiguity that always attaches when precautions of this kind are not observed.

The miscellaneous accounts that accrue about stations in connection with the handling of freight resemble very much in their desultory nature the miscellaneous accounts against various persons collectible by storekeepers at shops, superintendents, and others.

RECEIPT FOR MISCELLANEOUS CHARGES* — RECORD OF MISCELLANEOUS CHARGES COLLECTED.†

This form should be used at stations in receipting for special charges arising in connection with freight traffic that are not waybilled by the forwarding agent, and cannot be added to the way bill and included in the freight bill or receipt for prepaid freight charges, by reason of these documents having passed out of the hands of the agent. Such charges may be incurred for loading, unloading, weighing and transferring cars, dockage, car service, storage, yardage, cooperage, icing refrigerator cars, feeding and caring for live stock, etc. This form should also be used in receipting for all other collections at stations for which no specific form is provided.

Great care should be exercised in writing up these forms. All of the blank spaces should be filled in, so that the receipt and record when completed will give a full account of each transaction. The purpose for which the collection is made should be shown in every instance.

Each person to whom a book is sent is charged therewith, and with the number of receipts it contains. Their preservation and proper use are therefore of the utmost importance. The receipts are consecutively numbered and should be so used. In the event one should become unfit for use, it, as well as the record

*See Form No. 33, Appendix B.
†See Form No. 34, Appendix B.

thereof, should be marked "Void" and the receipt left in the book.

At the end of each month all the miscellaneous collections shown by the record should be reported to the freight auditor on the "Return of Miscellaneous Freight Collections Not Waybilled"* to be charged to the agent making the collection.

RETURN OF MISCELLANEOUS FREIGHT COLLECTIONS NOT WAYBILLED.*

This form should be used by agents for making returns to the freight auditor of all miscellaneous earnings accruing to the company in connection with the handling of freight, coming within their knowledge, the charges for which are collectible by any official or agent, and which are not embraced in the returns for any way bill. It should not be rendered if there are no miscellaneous earnings to report.

[NOTE.—The earnings to be reported on this form will accrue from such sources as loading, unloading, weighing and transferring cars, dockage, car service, storage, yardage, cooperage, icing refrigerator cars, feeding and caring for live stock, etc.]

When the charges are not collectible by the agent who renders the return, a station record should be made thereof on one of the forms, giving all the details of the transaction. From this record the monthly return to the freight auditor should be written. When the charges are collectible by the agent, it should be written from the "Record of Miscellaneous Charges Collected."†

The return should be written with copying ink. Red ink should not be used for any purpose whatever.

All the particulars in connection with each charge made should be given, as provided for in the headings of the various columns. When the earnings accrue from various sources, and are collectible by different individuals, the earnings from each source, collectible by each individual, should be grouped together, the

*See Form No. 35, Appendix B.
†See Form No. 34, Appendix B.

earnings from each source being footed separately. A total should then be made of the amounts collectible from the various sources by each individual, thus showing the amount to be charged to him on the books of the company.

When completed, the return should be signed by the agent personally and a letterpress copy taken thereof in a book kept for the purpose at the station. It should then be enclosed with the monthly abstracts and summaries, and sent, together with them, to the freight auditor so as to reach his office on the morning of the seventh day of the month succeeding that for which it is made.

RECORD OF AMOUNTS CHARGED, COLLECTED AND REFUNDED FOR CAR SERVICE—RETURN TO THE FREIGHT AUDITOR,* AND STATION RECORD THEREOF.†

This form should be used by agents for making monthly returns to the freight auditor and keeping a station record of all car service charges assessed, collected and refunded at their stations.

[NOTE.—Car service is a charge made for the use of cars and tracks at the loading or unloading station when they are used in excess of a stipulated time. Such charges should be assessed and collected in accordance with the instructions issued by the general freight department.]

The return should be written daily, and should give, as indicated by the headings of the various columns, all the particulars in connection with each charge. The full amount assessed in each instance, as shown on the report to the manager of the car service association, should be entered in the column headed "Amount charged." In the event any deduction is authorized, the amount to be deducted should be entered in the column headed "Amount refunded," the actual amount

* See Form No. 77, Appendix B.
† See Form No. 78, Appendix B.

collected being given in every instance in the column headed "Amount collected."

In the event cars upon which car service charges have been assessed are reconsigned and sent forward to some other station, the car service charges should in every case be entered on the way bill upon which the car goes forward, as miscellaneous charges. The amount assessed for car service should, however, be reported on this return by the agent at the station where it was assessed. The name of the station to which the car has been reconsigned should be entered in the column provided for that purpose on the return.

When completed, the sheets constituting the return to the freight auditor should be detached and sent to the freight auditor so as to reach his office on the morning of the twenty-second day of the month succeeding that for which it is made.

RECORD OF CASH COLLECTED FOR FERRIAGE—RECEIPT FOR CASH COLLECTED*—RECORD OF CASH COLLECTED.†

This form should be used by captains, pursers or other employes in charge of ferryboats or tugs owned by the company, in receipting for all charges collected by them in connection with the transportation of freight and passengers; also for making a permanent record of the same.

A receipt should be filled up for every collection made. It should show the exact amount collected, as well as all the particulars in connection with the transaction, i. e., if the service is for transporting "one single rig," "one load of coal," "ten horses," it should be so stated. The receipt should then be signed by the person making the collection, and delivered to the person from whom the collection is made.

The first trip made on any day should be designated as "Trip No. 1," the second as "Trip No. 2," and so

*See Form No. 38, Appendix B.
†See Form No. 39, Appendix B.

on throughout the day. The number of the trip should in every instance be noted in the receipt.

The receipts and record thereof are consecutively numbered and should be so used. They are charged to the person to whom they are issued. Their preservation and proper use are therefore of the utmost importance. By placing a carbon sheet between the forms before using, they may be filled up at one writing. If one of the receipts should become spoiled or unfit for use, it, as well as the corresponding record thereof, should be marked "Void" and left in the book attached to the record.

After the last trip for any day has been completed, a return to the freight auditor,* statement to the person authorized to receipt for the cash collected,† and a permanent record‡ should be written up from the record of cash collected, showing the details of all the transactions for the day.

When all of the forms contained in a book have been used, it should be labeled with the commencing and closing numbers contained therein, and the dates between which the receipts have been used. It should then be filed away in a secure place, as it is required to be preserved indefinitely.

RECORD OF FERRY COLLECTIONS — RETURN TO THE FREIGHT AUDITOR‖ — STATEMENT TO THE PERSON AUTHORIZED TO RECEIPT FOR CASH COLLECTED§ — RECORD OF FERRY COLLECTIONS.¶

This form should be used by captains, pursers or other employes of the company authorized to make collection of transportation charges on property transported by ferries, tugs, etc., owned by the company, for

* See Form No. 40, Appendix B.
† See Form No. 41, Appendix B.
‡ See Form No. 42, Appendix B.
‖ See Form No. 40, Appendix B.
§ See Form No. 41, Appendix B.
¶ See Form No. 42, Appendix B.

making a return to the freight auditor, a statement to the person authorized to receipt for cash collected, and a permanent record of all such transactions.

The return, statement and record should be written up at the close of the day's business from the "Record of cash collected,"* and should show in detail, as per the headings of the various columns, all of the day's transactions. In the event transportation service has been performed which is not provided for in the form, the details thereof should be entered in the blank spaces. When special rates, i. e., rates not shown in the regular printed tariffs, are used the name of the party authorizing them, as well as the date of their issue, should be shown opposite the items under the headings of "Remarks."

Before writing up the forms, carbon sheets with the carbon side down should be placed between the return to the freight auditor and the statement; also between the statement and the record. In this way all three forms may be filled at one writing.

As soon as the day's business has been written up, the return addressed to the freight auditor should be signed, detached and sent to him by first mail. The statement should also be detached and sent, together with the cash collections for the day, to the person authorized to receipt for the same.

[NOTE.—A receipt is provided on the record of ferry collections, to be used in cases where the money is turned over in person. In all other cases the authorized forms for making remittances should be used.]

When all the forms contained in a book have been used, the book should be labeled so as to show the period covered, and filed away in a dry and secure place, as it is intended to be preserved indefinitely.

WEIGHING AND TRANSFERRING CARS.

When cars are weighed or transferred for the company by connecting lines, stock yards companies or other corporations; also, when any service of this char-

* See Form No. 39, Appendix B.

acter is performed by the company for any other corporation, the settlement of the charges for the service will be made by the freight auditor.

Agents at stations where such service is performed should render monthly statements to the freight auditor* of the waybilling into or out of their stations, as the case may be, for all cars weighed or transferred.

Separate statements should be made for the transactions with each corporation, as well as for each kind of service. In the heading of each statement should be shown the kind of service performed, number of cars weighed or transferred, rate per car, amount to be paid or collected, and the name of the corporation performing the service.

All the particulars in connection with the waybilling for each car should be given, as provided for by the headings of the various columns.

After the statement has been completed, the correctness of the same should be certified to by the agent. The correctness of the amount to be paid or collected should also be certified to by the agent or authorized representative of the other corporation interested. Thus completed, the statement should be forwarded to the freight auditor so as to reach his office not later than the morning of the fifth day of the month succeeding that in which the service was performed.

MONTHLY ABSTRACT OF LOCAL WAY BILLS FORWARDED.†

Most of the forms heretofore noticed refer to the immediate handling of traffic; the determining of the charges thereon; the routine to be observed in order to fix the transaction upon the records and in the accounts so that the carrier, the agent and the shipper may be duly protected.

* See Form No. 53, Appendix B.

† See Form No. 61, Appendix B.

We now come to the devices used in making returns of traffic for the purpose of audit and for record on the general books of a company.

The abstract of local freight forwarded is a statement of bills made; of each bill, its date, progressive number, description of articles,* weight, where from and to; also its total footings. It is made from the impression or copy the agent keeps of the way bills.

Every agent is required to make an abstract of local way bills. This return is valuable in auditing the freight accounts. The amount forwarded to a particular station must, if correctly stated, agree with the amount that that station receives. Thus, one should balance the other. This agreement, while not conclusive, forms corroborative evidence of the correctness of an account. But it requires to be further tested by verifying the totals, by comparison, item by item, with the duplicate or original way bills on file, and with returns received from different sources intermediary between the forwarding and receiving points.

Upon many roads daily abstracts are required from agents for freight forwarded, or received, or both; each way bill forwarded from a particular station to another station is compared with the return the latter makes. There can be no

* The statement of commodities is valuable in connection with the returns for the general statistical information it affords, and is useful—and necessary in many cases—in settling with connecting lines, when the adjustment is dependent, as it often is, upon the commodity carried.

objection to the daily system, except upon the ground of cost. It is effective, but not more so than the monthly system. It seems to involve a repetition or duplication of work that the latter does not, and therefore to be more costly.

The accompanying rules and regulations, it will be noticed, are quite minute, and such as the return suggests and convenient accounting requires. One rule, namely, that no red ink shall be used in making it, is stereotyped; this is the precaution of an accountant. The reason for it is that corrections and additions made at headquarters are noted in ink of that color. Thus, if no red ink is used in making a statement, every alteration and addition will stand out conspicuously, and may be discovered at a glance. The methods of accountants, by which they facilitate their work, are full of instances of this kind—of simple expedients suggested by practical experience. If we could catch and transfer all these subtle devices that experience has suggested, and that are in force to-day, they would be of the greatest value. But, unfortunately, this can only be done in exceptional cases.

In making the freight abstract, it is designed that way bills destined to particular stations shall be grouped together, according to dates and numbers. The totals of each group are inserted immediately below. These totals are afterward entered in the monthly summary, and that is in turn footed. The freight forwarded abstract

may be written up from day to day, as way bills are made, so that at the end of the month but a short time is required to close and send it forward. However, as corrections are likely to occur, certain length of time, according to the circumstances of the case, should transpire between the time the way bill is made and the time it is abstracted.

By referring to the form of monthly abstracts embraced in the appendix hereto, it will be noticed that the author's Multiplex system of accounts has been utilized here. At one time it was the custom to enter the particulars of each way bill in what was known as an abstract book. Afterward the abstract sheets were made from this. When the abstract book was abandoned, an impression copy of the abstract was taken by the agent; this gives place here to the multiplex form. Thus, in making the return to the freight auditor, the agent at the same time makes a record for his own use by the aid of a carbon sheet. The multiplex form is applied because it is as cheap as, if not cheaper than, the old practice of taking an impression copy. It saves the labor of taking the impression, and the return rendered to the freight auditor is much clearer and in better shape than when an impression has been taken of it. Moreover, the abstract sent to the freight auditor may be made in copying ink (if desired), so that, after all corrections have been made by him, or before, for that matter, he may take one or more impressions of it.

MONTHLY ABSTRACT OF LOCAL WAY BILLS RECEIVED.*

The reader is referred to what has just been said in reference to the abstract of local way bills forwarded; it applies in the main to abstracts of freight received. They are the reverse of each other. Way bills for freight received may be abstracted daily, as fast as they come to hand—from hour to hour, if necessary, in order to expedite work.† In making the abstract of freight received, way bills are grouped together according to dates and numbers, and the total weight and charges inserted below. The abstract of freight received is made from the original way bills, whereas the abstract of freight forwarded is made from the copies of way bills kept by the agent.

MONTHLY ABSTRACT OF INTERLINE WAY BILLS FORWARDED.‡

This is a station abstract of freight billed through to points on other railroads. The abstract for way bills forwarded to local points

* See Form No. 63, Appendix B.

† The accompanying rules contemplate way bills for freight received being entered on the abstract and other station records as they are received, and forwarded to the freight auditor daily. This rule, however, is to be accepted *cum grano salis*. As a general thing, all corrections should reach the receiving station simultaneously with the freight, or before it. Moreover, all way bills should be examined as soon as received, and all errors and omissions corrected. If this is done, there is no reason why any delay should occur in abstracting.

‡ See Form No. 67, Appendix B.

has already been described. The abstract of interline way bills differs from it in several respects, but for a general description of this return the reader is referred to what has been said of the monthly abstract of local way bills forwarded. It will be noticed, however, that agents are required to make separate abstracts for way bills forwarded to different roads. The reason for this is, that the accounting officer may forward to each road in interest a copy of its account without delay, in order that settlement may be facilitated and hastened thereby.

The use of the forwarded abstract in settling joint freight business with the companies interested, presupposes the settlement of such accounts on the basis of the report rendered by the forwarding company. Manifestly this basis is merely a matter of private agreement between the lines in interest, and may be changed at any time. The abstract of interline way bills forwarded is an integral part of an agent's account, and necessary to determine the balance to his debit or credit.

MONTHLY ABSTRACT OF INTERLINE WAY BILLS RECEIVED.*

This abstract is rendered by agents receiving way bills from stations on other roads. The abstract for way bills received from local points has already been described, and the reader is referred to it for a general description of this abstract.

* See Forms Nos. 65 and 94, Appendix B.

The forms used in reporting interline way bills (whether forwarded or received), it is manifest, must conform generally to the method of settlement for interline business agreed upon by the roads in interest. In some cases joint traffic is settled at the junction where it is transferred from one road to another; in other cases it is settled between the audit offices of the respective lines in interest; in still other cases, in a clearing house. This abstract is necessary in either event to enable the freight auditor to determine the balance to the debit or credit of the agent who makes it. It is also valuable in supervising accounts with other companies, even if they are not settled directly through the freight auditor's office.

Practices connected with the making of abstracts are not uniform upon different railroads. In some cases the abstract is made at the headquarters of a company, from original or duplicate way bills, or both. When this is so, it is manifest that some means of locating the differences that will arise between the amount the agent debits or credits himself with and the amount shown by the books written up at headquarters is necessary. An abstract rendered by the agent is the only means by which these differences can be located, unless, indeed, the abstract made at headquarters is sent to the agent to check. Many esteem the making of abstracts at headquarters an unnecessary duplication of work. Generally it may be accepted as true in regard to accounts

that duplication of work in any direction presupposes lack of skill, a cumbersome system. The accounts of railroads should in the main be so arranged that one writing will suffice. It is neither necessary nor desirable to rewrite accounts in the different offices and departments through which they pass.

RETURNS AND RECORDS OF MONTHLY ABSTRACTS OF LOCAL AND INTERLINE WAY BILLS FORWARDED AND RECEIVED—GENERAL INSTRUCTIONS.

Local way bills are those made for freight to be transported between stations both of which are located upon the same railway, providing it does not pass over any other railway en route.

Interline way bills are those made for freight to be transported between stations both of which are not located upon the same railway; also those made for freight to be transported between stations located upon the same railway when the freight passes over some other railway en route.

[NOTE.—In construing the foregoing rules, special conditions, such as the rental of a portion of some other company's tracks, should be considered.]

Agents who make or receive way bills and render returns for freight forwarded from or received at prepaid stations should render separate returns for the business at each station. The name of the station at which the returns are made should be shown on each sheet, in addition to the name of the prepaid station for which the returns are rendered.

When the unused blanks in any book of forms are insufficient to complete the returns for any month's business, they should be used first, and a new book opened from which the returns should be completed.

Great care should be exercised in writing up the returns. They should be written with fluid ink. Red

or copying ink should not be used for any purpose whatever. The sheets should not be mutilated, blurred or soiled in handling. In the event any of them are not perfectly clear and legible, they will be returned and new sheets will have to be made.

All of the information called for by the headings of the various columns should be given, except that when there are no freight charges assessed, the spaces for weight and freight charges should be left blank.* The total footings only of the way bills should be entered opposite the date of way bill, way bill number and description of articles.

In reporting way bills dated in previous months, they should be entered in numerical order at the head of the account to which they belong.

All way bills covering shipments of supplies, company's material, estray freight, also those for shipments of freight waybilled free from stations where it has been manipulated in transit, should be entered upon these returns as in other cases, except that the weights should not be shown. Immediately following the description of articles on the same line, and in the same column, should be entered "D-H," "Free," or "Transit," as the case may be.

Way bills for freight upon which the transportation charges are computed based on weights ascertained at destination, should also be entered on these returns in consecutive number order with the other way bills reported. In the event the weights are not at hand at the time the returns are closed, the spaces for showing the weight and freight charges should be left blank.

Way bill numbers should always be entered in full.

The different commodities as shown by each way bill should be given under the head of "Description of articles," in accordance with the classification given in monthly returns of commodities (in tonnage).† If there

* If a company wishes to keep an account of its deadhead freight, this rule may be varied or separate abstracts may be required of such freight.

† See Forms Nos. 73 and 74, Appendix B.

are more than two commodities on the same way bill, the two that weigh the most should be named, those not named being designated as "etc."*

Opposite each item of miscellaneous charges reported should be noted what the charge is for and the station at which it accrued.

The weight and charges columns for the way bills forwarded to and received from each station should be accurately footed, and the totals entered in the spaces provided therefor on the monthly summaries of local and interline way bills.†

A blank space of three lines should be left underneath the footings of each account.

Unless otherwise specially instructed by the freight auditor, way bills received after the monthly freight returns for the month in which they are dated have been rendered should be taken into the station accounts for the month in which they are dated. In the event they are carried forward to the succeeding month's account, due notice thereof will be given.

When the freight auditor's notices of errors and omissions in abstracts and summaries‡ are received, the station records should be corrected in red ink to agree therewith.

RECORD OF MONTHLY ABSTRACT OF LOCAL WAY BILLS FORWARDED—RETURN TO THE FREIGHT AUDITOR,§ AND STATION RECORD THEREOF.‖

This form should be used by agents for rendering monthly returns to the freight auditor and making a station record of all local way bills for freight forwarded, dated in the month for which it is made, as well as for all way bills to be reported that are dated in previous months.

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* The information contained in the commodity column is frequently of great use in settling with connecting lines.

† See Forms Nos. 69 and 71, Appendix B.

‡ See Forms Nos. 75 and 76, Appendix B.

§ See Form No. 61, Appendix B.

‖ See Form No. 62, Appendix B.

It should be written from the original letterpress copies of the way bills.

All of the way bills reading to each station via the same route and junctions should be entered together in consecutive number order underneath the name of the stations and junctions, which should appear above each account.

The names of the stations to which way bills are made should appear on the return in the order in which they appear on the monthly summary of local way bills.*

When the return for any month has been completed, the sheets constituting it should be detached, arranged so that the stations to which the way bills read will appear in the order given on the monthly summary of local way bills, consecutively numbered, beginning with number one, enclosed in an envelope specially provided for the purpose, together with the other monthly returns due at the same time, and sent to the freight auditor so as to reach his office on the morning of the seventh day of the month succeeding that for which it is made.

RECORD OF MONTHLY ABSTRACT OF LOCAL WAY BILLS RECEIVED — RETURN TO THE FREIGHT AUDITOR,† AND STATION RECORD THEREOF.‡

This form should be used by agents for rendering monthly returns to the freight auditor and making a station record of all local way bills received up to the time it is rendered, dated in the month for which it is made, as well as for all way bills to be reported that are dated in previous months.

It should be written up each day from the original way bills.

All of the way bills received from any station via the same route and junctions should be entered together in consecutive number order underneath the name of the stations and junctions, which should appear above each account.

* See Form No. 69, Appendix B.
† See Form No. 63, Appendix B.
‡ See Form No. 64, Appendix B.

The names of stations from which way bills are received should appear on the return in the order in which they appear on the monthly summary of local way bills.*

When the return for any month has been completed the sheets constituting it should be detached, arranged so that the stations from which way bills are received will appear in the order given on monthly summary of local way bills consecutively numbered, beginning with number one, enclosed in an envelope specially provided for the purpose, together with the other monthly freight returns due at the same time, and sent to the freight auditor so as to reach his office on the morning of the seventh day of the month succeeding that for which it is made.

RECORD OF MONTHLY ABSTRACT OF INTERLINE WAY BILLS FORWARDED — RETURN TO THE FREIGHT AUDITOR,† AND STATION RECORD THEREOF.‡

This form should be used by agents for rendering monthly returns to the freight auditor and making a station record of all interline way bills for freight forwarded, dated in the month for which it is made, as well as for all way bills to be reported that are dated in previous months.

It should be written up from the original letterpress copies of the way bills.

The name of the railroad upon which the stations waybilled to are located, as well as the names of the intermediate roads, if any, and the junctions via which the freight is routed, should be entered in the spaces provided for that purpose in the heading of the form.

Separate sheets should be used for the way bills to stations on each road, and when the freight is routed via different routes and junctions, separate sheets should also be used for the way bills via each route and junction.

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* See Form No. 69, Appendix B.
† See Form No. 65, Appendix B.
‡ See Form No. 66, Appendix B.

The names of stations on other railroads should be entered on the return in alphabetical order. The way bills to each station on the same road, via the same route and junctions, should be entered together in consecutive number order underneath the name of the station, which should appear above each account.

When the return for any month has been completed, the sheets should be detached, arranged in road order as shown in the list of roads furnished by the freight auditor, the business to the stations on each road via each junction being grouped together. They should then be consecutively numbered, beginning with number one, enclosed in an envelope specially provided for the purpose, and sent to the freight auditor so as to reach his office on the morning of the third day of the month succeeding that for which the return is made.

RECORD OF MONTHLY ABSTRACT OF INTERLINE WAY BILLS RECEIVED — RETURN TO THE FREIGHT AUDITOR,* AND STATION RECORD THEREOF.†

This form should be used by agents for rendering monthly returns to the freight auditor and making a station record of all interline way bills received up to the time it is rendered, dated in the month for which it is made, as well as for all way bills to be reported that are dated in previous months.

It should be written each day from the original way bills.

The name of the road upon which the stations from which way bills are received are located, as well as the names of the intermediate roads, if any, and the junctions via which the freight is transported, should be entered in the spaces provided for that purpose in the heading of the form.

Separate sheets should be used for the way bills from the stations on each road, and when the freight is transported via different routes and junctions, separate sheets

* See Form No. 67, Appendix B.
† See Form No. 68, Appendix B.

should also be used for the way bills via each route and junction.

The names of the stations from which way bills are received should be entered on the return in alphabetical order. The way bills from each station on the same road, via the same route and junctions, should be entered together in consecutive number order underneath the name of the station, which should appear above each account.

When the return for any month has been completed, the sheets should be detached, arranged in road order, as shown in the list of roads furnished by the freight auditor, the business from the stations on each road, via each junction, being grouped together. They should then be consecutively numbered, beginning with number one, enclosed in an envelope specially provided for the purpose, together with the other monthly freight returns due at the same time, and sent to the freight auditor so as to reach his office on the morning of the seventh day of the month succeeding that for which the return is made.

MONTHLY SUMMARY OF LOCAL WAY BILLS.*

Every station is required to make a return of this nature. It shows the total amount of local freight forwarded to every other station, also the total amount of local freight received from every other station, each being given separately. The totals are obtained from the monthly abstracts of local way bills just described. This summary, being footed, exhibits the total debits and credits for local freight for the period and for the station for which it is made. It is intended that the aggregate footings of the monthly summary of interline way bills shall be brought on to this

*See Form No. 69, Appendix B.

return, so that its totals shall exhibit both local and interline way bills. One purpose of this summary is to enable the accounting officer to determine primarily the amount to be debited and credited to each agent on account of freight, as the totals of this summary (after the totals of the summary for interline business have been added) make the total transactions of an agent on account of freight for the period it covers.

The summary is thus a *résumé* of freight business, first of the station, and afterward, by aggregation, of the whole road. It closes the series of returns and accounts commenced with the making of the way bill, so far as agents are concerned; other transactions grow out of it but are collateral only.

In preparing the monthly summary of local way bills, it is customary, if there is a large number of stations on the road, to have the form printed with the names of the stations indicated thereon in their regular order. This saves labor and otherwise facilitates work. However, the names of more or less stations will require to be written in. Where there are a great many stations, several sheets will be required. Where there are many, a good plan is to bind them together like a primer. After the blanks have been filled up (and both the summary and record may be filled simultaneously by the use of a carbon sheet) the summary should be detached and sent to the freight auditor, the record being retained by the agent.

RECORD OF MONTHLY SUMMARY OF LOCAL WAY BILLS —RETURN TO THE FREIGHT AUDITOR,* AND STATION RECORD THEREOF.†

This form should be used by agents for rendering monthly returns to the freight auditor and making a station record of the total footings of each account as shown on the monthly abstracts of local way bills, also the totals of the monthly summary of interline way bills and the grand totals of the local and interline business combined.

The name of the station should be written both at the top and bottom of each sheet.

Agents who render returns for prepaid stations should show the name of the station at which the return is made, in addition to the name of the prepaid station for which the return is rendered.

Great care should be exercised in writing up this return. It should be written with fluid ink; red or copying ink should not be used for any purpose whatever. The sheets should not be mutilated, blurred or soiled in handling. In the event any of them are not perfectly clear and legible, they will be returned and new sheets will have to be made.

All the information called for by the headings of the various columns should be given. The totals of the business forwarded to and received from each station should be entered in the spaces provided therefor opposite the printed names of the stations, so as to indicate the route via which the freight was transported.

When there are accounts to be entered of business with a local station the name of which is not printed on the return, the name of the station should be written in so as to appear in station order, if possible; if this cannot be done, it should be written in the first blank space underneath the names of the other stations on the same division.

When all of the accounts have been entered, each

* See Form No. 69, Appendix B.
† See Form No. 70, Appendix B.

sheet should be accurately footed, and the totals, together with the total footings of the monthly summary of interline way bills, should be recapitulated at the bottom of the last sheet in the spaces provided therefor.

The recapitulation should then be footed and the amounts entered in the spaces provided for grand totals of local and interline combined.

The return should then be signed by the agent personally, and the sheets constituting it detached and fastened together with a paper fastener at the upper left-hand corner.

The return should then be enclosed, together with the other monthly freight returns due at the same time, in an envelope specially provided for the purpose, and sent to the freight auditor so as to reach his office on the morning of the seventh day of the month succeeding that for which it is made.

When the freight auditor's notices of errors and omissions in abstracts and summaries* are received, the station record should be corrected in red ink to agree therewith.

MONTHLY SUMMARY OF INTERLINE WAY BILLS.†

The total footings of this return are carried to the summary of local way bills and the whole aggregated therein. Reference has already been made to that return. This statement is identical in most things with it, except that it embodies interline way bills instead of local way bills. For a general description of this return, therefore, the reader is referred to what has already been said in regard to the monthly summary of local way bills.

* See Form No. 75, Appendix B.

† See Form No. 71, Appendix B. This form is sent to the freight auditor and a record of it is retained by the agent; both may be written simultaneously by the use of the multiplex method.

This form should be used by agents for rendering monthly returns to the freight auditor and making a station record of the total footings of each account as shown on the monthly abstracts of interline way bills. In the event no interline way bills have been made or received, a return on this form should not be rendered.

The name of the station should be written both at the top and bottom of each sheet.

When returns are rendered for prepaid stations, the name of the station at which the return is made should be shown in addition to the name of the prepaid station.

The sheets constituting the return to the freight auditor are blocked alternately with the sheets comprising the station record.* Carbon sheets should be placed between the forms, and the entries made upon the return with writing fluid. Red or copying ink should not be used for any purpose whatever.

Great care should be exercised in writing up this return. The sheets should not be mutilated, blurred or soiled in handling. In the event any of them are not perfectly clear and legible, they will be returned and new sheets will have to be made.

All the information called for by the headings of the various columns should be given. The names of the railroads with which interline business has been done should be entered in alphabetical order, as shown in the list of roads furnished by the freight auditor. Immediately following the name of the road, and in the same column, the junctions via which the freight was transported should be entered. The names of the stations with which there are accounts should then be entered in alphabetical order. The totals of the business forwarded to and received from each station should be entered opposite the names of the stations in the spaces provided therefor.

When there are two or more accounts with the same stations on the same road, by reason of the freight being routed via different junctions, the accounts for the business via each route should be grouped together.

*See Form No. 72, Appendix B

A blank space of three lines should be left underneath each group of stations.

When all the accounts have been entered, the sheets constituting the return should be arranged in proper order and consecutively numbered. Each sheet should then be accurately footed and signed by the agent personally. The total footings of each sheet should then be recapitulated on the last sheet of the return, when more than one sheet is used. The grand total should then be entered in the spaces provided therefor at the bottom of the last sheet of the monthly summary of local way bills.*

The sheets constituting the return should be fastened together at the upper left-hand corner with a paper fastener, enclosed with the other monthly freight returns due at the same time, in an envelope specially provided for the purpose, and sent to the freight auditor so as to reach his office on the morning of the seventh day of the month succeeding that for which the return is made.

The sheets constituting the station record should also be fastened together with a paper fastener in the same manner as the return. They should then be filed by the agent with the other records of the station.

When the freight auditor's notices of errors and omissions in abstracts and summaries† are received, the station record should be corrected in red ink to agree therewith.

JUNCTION RETURNS OF INTERLINE WAY BILLS.‡

This return is valuable in adjusting accounts with companies with which joint traffic is carried on. The method of settling these accounts between railroads in America has been the occasion of prolonged controversy. Whatever the method of settling interline freight accounts may

* See Form No. 69, Appendix B.
† See Forms Nos. 75 and 76, Appendix B.
‡ See Form No. 60, Appendix B.

be, this return will facilitate it. It shows the route freight has followed, and affords information valuable in dividing the earnings between the parties in interest.

It is serviceable, moreover, in tracing freight, and affords an exhaustive abstract of each way bill, as will be seen by reference to the form. Not only should a daily return be made at junctions of interline business billed through via such junctions, but the way bills for such freight should be stamped, at such junctions, with the name of the junction, so as to afford additional information in regard to the business and the route it followed.

RECORD OF INTERLINE WAY BILLS PASSING JUNCTION STATIONS—RETURNS TO THE FREIGHT AUDITOR* AND TRAFFIC DEPARTMENT,† AND STATION RECORD THEREOF.‡

[NOTE.—It will be noticed that three separate forms are provided; they are, by application of the Multiplex system of accounts, filled up at one writing, thus saving an agent two-thirds of the work usually required to make the station record and furnish the traffic department and the freight auditor the information.]

This form should be used by agents at junction stations for making daily returns to the freight auditor and the traffic department and for keeping a record at their stations of all interline way bills received from and delivered to connecting transportation lines.

Separate sheets should be used for reporting the way bills in each direction, i. e., way bills delivered to any other line should not be reported on the same sheet as

*See Form No. 58, Appendix B.
†See Form No. 59, Appendix B.
‡See Form No. 60, Appendix B.

those that are received from the same line; nor should way bills delivered to or received from more than one line be reported on the same sheet.

Way bills should not be reported on this return until the freight which they call for has been received from or delivered to the connecting line.

The return should be written up from the original way bills, all the particulars shown thereon being given. In addition to this, the returns should show whether the freight was checked or not, and when the freight is delivered in cars the condition of the seals on the doors should also be noted.

When way bills and freight are delivered to connecting lines, the receipt of the agent or other representative to whom delivery is made should be obtained upon the station record in the space provided therefor.

In the event there is no business to report for any day, the freight auditor should be notified of the fact by using a postal card.*

As soon as the business for any day is written up, the returns should be detached and sent to the officials to whom they are addressed by first train mail.

DAILY RETURNS OF FREIGHT EARNINGS.†

Upon some roads no attempt to estimate the daily earnings is made. Upon many lines daily earnings are compiled at headquarters from way bills and abstracts returned by agents. Upon other roads specific reports of earnings are required daily from agents. The latter is the method contemplated herein. Under it agents are required to report the local charges on freight forwarded to local stations; also the through charges on freight billed to stations on other roads, giving each station separately;

*See Form No. 3, Appendix B.

†See Form No. 57, Appendix B.

similar information is required for freight received from other roads. With these data the freight auditor is able to make up the gross earnings for local and interline business. The two make up the gross earnings of the whole property.

If care is exercised, the estimate thus made will approximate the actual receipts—it will at least be sufficiently accurate to afford managers a fair indication of the business that is being done. This is all that is necessary.

In order to insure care upon the part of agents in making these returns, the freight auditor may compare them with the monthly abstracts and summaries. It is the custom with some companies to subdivide the daily earnings so as to show the sources from which earnings are derived—from grain, products of the forest, ores, live stock, and so on. This is a very admirable system, but involves considerable clerical work and expense, as the earnings must be ascertained for each class.

The accounting officer of a railroad will never find any difficulty in providing a way to ascertain the daily earnings in whatever shape asked for. The trouble he will experience will be in keeping the cost of the information within the limits of its real value. Whenever the cost cannot be thus kept down, there is no doubt that railway managers will, one and all, cheerfully consent to remain in ignorance of what their properties are earning until the books can be closed at the

end of the month. Returns of daily earnings are desirable only so long as they cost little to compile. No statement that can be made of daily earnings is much better than a guess, unless based upon actual balances, and these are only determinable by auditing and closing the accounts.

This form should be used at all stations where freight is forwarded or received, or where milk tickets are sold, for making a daily return to the freight auditor of the freight charges on all freight forwarded, the amount received from the sale of milk tickets and the freight charges on freight received from stations on other railroads. A return on this form should be made up and sent to the freight auditor for every day in the year except Sundays. In the event freight is received or forwarded on Sunday, the freight charges thereon should be included in the return for Monday.

It should be written in copying ink at the close of the day's business and an impression retained at the station. Great care should be exercised in writing up this return. It should show the total amount of freight charges on way bills made to local stations, including milk ticket sales, if any; also the amount of freight charges on freight forwarded to and received from stations on other railroads, forwarded and received being shown separately. When agents make or receive way bills, and render monthly returns therefor, for prepaid stations, the amount of freight charges on such way bills should be included with those of their own stations.

The way bills received from stations on other railroads should be included in this return on the date of their receipt, regardless of the date of the way bill.

Estimated amounts should be included for the freight charges on grain, lumber and other carload freight sent forward without a knowledge of the actual quantity contained in the car; also for interline shipments received upon which the actual weight is not known at the time. In all such cases the load should be inspected and the

estimated amount of freight charges should be based upon the actual contents of the car. Afterward, as soon as the actual freight charges can be ascertained, the difference between the estimated and actual amounts should be added to or deducted from the proper item in the current return. However, no correction should be made when the difference to be adjusted is on account of an under or over estimate of the freight earnings included in a return for a previous month.

In the event there are no freight charges to be reported in items Nos. 2, 5 or 8 for any day, the notation "No earnings" should be entered in the space provided for showing the amount of freight charges.

After the return has been completed, it should be enclosed in an envelope especially provided for the purpose and forwarded to the freight auditor by first train mail.

When, by reason of delay to trains or other causes, it is impossible to forward the return as directed, the freight auditor should forthwith be advised of the amounts of items Nos. 2 and 10 by telegraph. The return should also be sent forward at the earliest possible moment.

Beginning with the second return rendered in any month, the amount of the freight charges previously reported under the various items should be brought forward from day to day, so that the return for any particular day will show the total of each item for the month up to that time. The total of items Nos. 3 and 6 for the last day of the month should agree with the total freight charges, as shown by the freight forwarded books (Form 29), after adding the milk ticket sales, or similar traffic, if any. The correctness of item No. 9, as reported on this return for any month, may be proved by adding to the amount of this item, as shown by the return for the last day of the month, the amount of freight charges on way bills dated in the month that are reported in this return in the succeeding month, and then deducting the amount of freight charges on way bills received in the month that were dated and reported in

the preceding month. The result thus obtained should agree with the amount reported on the received side of the monthly summary of interline way bills.*

MILK SHIPMENTS—TICKETS AND RETURNS THEREFOR.

In the early history of railroads, all the milk that was sent from the country to the great cities was waybilled, the same as wheat or potatoes. So long as the shipments were confined to a few cans, this method of handling the business answered very well; but when it grew so that hundreds of cans were shipped daily from different stations, the clerical work that waybilling required rendered it impossible to properly handle the business. In many cases the milk reached the platform for loading simultaneously with the arrival or departure of the train. There was no time to waybill it; consequently it went forward without a way bill. When it reached its destination there was no time to compare the cans with the way bill, if there happened to be a way bill in existence. The milk was taken possession of by the owners and hurried away.

This imperfect method of accounting occasioned the loss of much of the revenue that should have accrued from the business. In consequence, it became necessary to find some more simple method of accounting—some substitute that required only a moment's time. This, after careful enquiry and experiment, was found in the use of a milk ticket, and the rules and regulations

* See Form No. 71, Appendix B.

it suggested. Under this system it is required that each can shall be ticketed, just as passengers are ticketed, except that the charge is based on weight in the case of milk. The tickets are procured in advance of their use, and are attached to the cans before the latter are placed upon the platform for shipment. Afterward the tickets are detached by the company, before delivery of the milk, care being exercised to see that the quantity called for by the ticket corresponds with the size of the can.

In some cases, a single shipper will forward one or more full carloads of milk daily, the entire shipment being consigned to one station. When this is the case, instead of using a separate ticket for each can, a milk ticket is provided, which ticket covers the transportation of the contents of the entire car. This ticket is made in triplex: three documents, consisting first of the milk ticket, second of a return to the freight auditor, and third the station record, are filled up at one writing. The milk ticket and return to the freight auditor are then detached, the ticket being sent forward with the car and the return to the freight auditor sent to that official by first train mail, in an envelope especially provided for the purpose. The record is retained at the station for the use of the agent in making up his monthly returns. The forms used in making returns for milk carried resemble somewhat those for passenger tickets in this, that they give the commencing and closing numbers, number sold, etc. Returns of the

number of cans shipped on each train are required; also returns of tickets collected on each train. There are various reasons for this.

MILK SHIPMENTS.

Milk tickets are provided to be used in transporting milk when it is shipped by passenger, milk or other trains in large enough quantities to justify their use.

[NOTE.—When tickets are not provided, shipments of milk should be waybilled the same as other freight.]

When the use of milk tickets is authorized, agents should keep a sufficient supply on hand to meet all requirements. They should be ordered from the proper officer, seasonable requisition being made for the tickets required, i. e., they should be ordered at least ten days in advance of the time they are needed.

When the tickets are received, the commencing and the highest number, as shown by the invoice, should be entered on the local ticket register. The tickets should then be carefully examined to see that they are in numerical order, that none are missing, and that there are no duplicate numbers. In the event any irregularities are discovered, they should be noted on the face of the invoice. The invoice and tickets should then be returned to the officer from whom they were received.

When the tickets are examined and found correct, as shown by the invoice, it should be signed by the agent and a tissue copy taken thereof for the station record, in the letter book. The invoice should then be sent to the freight auditor.

The tickets will be sold only in quantities of ten or some multiple thereof. They should be sold in numerical order, the name of the station and date of sale being plainly stamped on the back of each ticket at least one-half inch from the eyelet hole. The impression of the stamp should never be made on the end of the ticket in

which the eyelet hole is placed, and especial care should be taken to see that it is distinct and legible on every ticket sold. The date stamped on the ticket should be that of the day on which the sale is made.

Tickets are provided for cans containing a certain number of gallons, and crates containing a certain number of specified packages. The rates to be used are based upon full packages; however, no reduction will be made when the packages are but partially filled.

Agents should see that a ticket of the proper denomination is attached to each can, crate or other package at the time it is received for shipment. The ticket should be attached by a string passed through the eyelet hole of the ticket and tied to the package, especial care being exercised to see that the capacity of the package is not greater than that called for by the ticket.

A record should be made of the number of cans, crates or other packages loaded on each train, showing the capacity of the packages and their destination. When tickets are used for shipments going to points other than those shown by the tickets used, the actual destination of the milk should be given.

DAILY TRAIN RETURN OF MILK SHIPPED.*

This form should be used at stations where daily shipments of milk are made, for making a return to the freight auditor of the number of cans, crates or other packages sent forward by each train.

It should be made from the station record and sent forward immediately after the shipment has gone forward, and should show in detail, as per the headings of the various columns, all the particulars in connection with each shipment. The number of packages reported to the freight auditor on this return covering the business for any day should agree with the total number of packages actually shipped.

*See Form No. 54, Appendix B.

RECORD OF MILK (CARD) TICKET SALES—MONTHLY RETURN TO THE FREIGHT AUDITOR* AND STATION RECORD THEREOF.†

This form should be used at stations where milk tickets are sold, for the purpose of keeping a daily record of milk ticket sales, as well as for making a monthly return to the freight auditor and a station record of tickets sold.‡

It should be written at the close of each day's business, separate sheets being used for the tickets reading to each destination, the commencing and closing numbers, number sold, rate and amount being entered opposite the day of the month upon which the sales are made.

When the tickets are for cans, the capacity of the cans should be entered in the space provided therefor. If the tickets are for crates or other packages, a description of the packages should be written in.

The total amount of the milk ticket sales for each day should be included in item No. 2 of the daily return of freight earnings,§ and the total amount of the sales for the month should be entered on the monthly balance sheet as freight charges prepaid.

After the sales have been made up for the last day of the month, the recapitulation at the bottom of the form should be filled in, showing the amount of cash received from the sale of each kind of tickets reported thereon. The highest number of the tickets on hand should also be entered in the space provided therefor. The sheets constituting the return should then be signed by the agent personally, detached and sent to the freight auditor so as to reach his office not later than the second day of the month succeeding that for which it is made.

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* See Form No. 55, Appendix B.

† See Form No. 56, Appendix B.

‡ Under the Multiplex system the making of the return to the freight auditor and the writing of the record are performed simultaneously.

§ See Form No. 57, Appendix B.

When more than one sheet is used for making the return for any month, a recapitulation should be made on one of the sheets constituting the return, of all the tickets sold and the amounts received therefor.

When no milk tickets have been sold during the month, a return should be made out as in other cases, the highest number of each kind of tickets on hand only being entered. Across the face of the return should be noted "No business." It should then be signed by the agent and sent to the freight auditor.

RECORD OF BOOK MILK TICKET SALES—MONTHLY RETURN TO THE FREIGHT AUDITOR AND STATION RECORD THEREOF.

The rules governing the making of this record and return are essentially the same as those governing the making of the record and return of card tickets. The only difference being that a recapitulation is provided for this form in which is entered the number of each kind of package shipped, the rate per package, and the amount received for the transportation thereof.

CHARGES FOR SWITCHING.

Heretofore the difficulties that railroad companies have experienced in collecting switching charges have prevented their enforcing such charges effectively. Many devices for keeping an account of switching charges have been introduced, but have one and all been objectionable, because of the clerical work they involved. Some of them have worked with tolerable smoothness under a particular man, because of his tact, energy and experience, and have failed miserably under someone else.

What has been needed is a system so simple and effective in its working as not to require continual surveillance and the enforcement of arbitrary measures in order to make it effective —something that leads naturally to these results. The revenue arising from the business of switching cars into the yards and grounds of merchants, manufacturers and others is valuable because of its extent, if properly supervised. In some cases a charge is made for switching; in others it is not. The practice is not uniform. This adds to the difficulties of accounting. To secure accurate accounting, four things are necessary—first, that no car shall be switched without a specific written order;* second, that a receipt shall be given in every case when money is collected for switching; third, that a return for every car switched shall be made to the freight auditor,† and fourth, that a record shall be retained in the office of the local agent. The clerical work heretofore involved in making these papers, and the delay of work in the yard that it occasioned, have rendered futile the attempts of accounting officers to surround the business with needed safeguards. A switching engine cannot be kept standing idle in the yards while a lot of blanks are being laboriously filled up. The result

* Sometimes this order must be given by telephone or by verbal direction. When this is the case, a written order should be made subsequently. A written order should be given in every case.

† After the yardmaster honors an order, he notes the fact on the face of the order and forwards it to the freight auditor.

has been that cars have been switched without any written order—without any record being made of the transaction at the time or afterward; without any return of the transaction being made to headquarters. The records being cumbersome and incomplete, no check upon the business was possible. No safeguard could be thrown around the business. The method contemplated herein obviates all these objections. Under it all the papers are written simultaneously—the order, the receipt, and the record.* It requires but a moment's time. Thus every excuse for not making a record for each car switched vanishes.

In order that the record of switching may be complete, it will be found necessary to take notice of switching for which no charge is made, as well as that for which a charge is exacted. This the accompanying rules and regulations contemplate. These regulations, with the blanks

* The devices for handling switching charges contemplated herein form part of the Multiplex system of accounts. However, the accompanying rules and regulations apply generally to the collection of switching charges, without reference to any particular method, except in so far as such method is specifically referred to, and this is easily determinable by the reader. The particular recommendation that attaches to the Multiplex system of accounts is its labor-saving feature and the celerity with which the work may be done, and the further fact that when an order is given for switching, an indestructible record is left for the information and use of all parties concerned afterward—the agent, the company, and the person for whom the work is done. This renders it comparatively easy to audit the accounts and to throw around collections of this nature the safeguards necessary to secure full and accurate accounting.

that accompany them, are so simple and so far-reaching that a company that uses them may feel assured that the revenue from its switching is reasonably well collected.

The importance of this, agents and managers will appreciate. Switching charges, heretofore, have been an unknown quantity in railway affairs—something so difficult to handle that only isolated efforts have been made to do so, and then only in a feeble, half-hearted way. There is no necessity for such a state of affairs to continue. Switching charges may be collected with the same ease, facility and lack of friction that ordinary freight receipts are collected.

RECORD OF SWITCHING CHARGES—ORDER FOR SWITCHING*—RECEIPT FOR SWITCHING CHARGES†—RECORD OF SWITCHING.‡

This form should be used whenever any switching is performed by the company for individuals, firms or corporations.

Separate orders should be issued for the switching done for each individual, firm or corporation, the details of the service to be performed being specified in each instance. The receipt and record should also be filled up at the time the order is issued. This may be done by the use of carbon sheets and a manifolding pen. The order should then be detached, signed by the agent and delivered to the conductor, yardmaster or other employe under whose supervision the service is to be performed.

In the event the car initials and number are not known to the agent issuing the order at the time, this

* See Form No. 43, Appendix B.
† See Form No. 44, Appendix B.
‡ See Form No. 45, Appendix B.

information should be filled in by the conductor, yardmaster or other employe to whom the order is issued. This will also apply to any other information which cannot be given at the time the order is written.

Whenever any of the necessary information has been filled in on the order by the conductor, yardmaster or other employe, it should be submitted to the agent in order that he may complete the receipt and record thereof before the order is forwarded to the freight auditor.

As soon as the service covered by an order for switching has been performed, the conductor, yardmaster or other employe under whose supervision the work has been done, should enter upon the face of the order the date, and certify that the service has been performed by signing his name in the space provided therefor. The order should then be inclosed and sent to the freight auditor by first train mail.

The receipt for switching charges should be left in the book until such time as the charges for performing the service are to be collected. Before signing the receipt a carbon sheet should be inserted in order that the record may show the date and a fac-simile of the signature of the agent, or his authorized representative, who receipts for the money.

When switching service is performed, the charges for which are collectible through the general office, the amount to be paid for the service should be entered in the receipt and the notation made across the face thereof, "Charges collectible through the general office." It should then be inclosed and sent forthwith to the freight auditor.

When for any reason a charge made for switching is ordered canceled after the order for switching has been issued, a notation should be made across the face of the receipt and record showing why the charge was canceled. The authority for canceling the charge should be quoted. The receipt should then be detached and sent to the freight auditor forthwith. In the event a charge made for switching is added to any way bill, the order should

be returned, as in other cases, and a notation made across the face of the receipt and record showing to what way bill the switching charge was added. The date, number of way bill, and station from and to should be given.

Each book of forms, as well as the number of orders and receipts which it contains, is charged to the agent. Their preservation and proper use is therefore of the utmost importance. In the event an order is spoiled or becomes unfit for use, it, as well as the corresponding receipt and record, should be marked "Void." The order and receipt should then be pinned together and sent to the freight auditor.

At the end of the month all amounts collectible through the general office, as shown by the record of switching, should be reported to the freight auditor on the "Return for switching charges collectible."*

RECORD OF SWITCHING CHARGES—ORDER FOR SWITCHING† — SWITCHING WAY BILL‡—RECEIPT FOR SWITCHING CHARGES COLLECTED§—RECORD OF SWITCHING.‖

This form should be used when switching is done by connecting lines or other corporations for the company. The blanks constituting the form, and the general instructions governing their use, are the same as those of the preceding form, except that a switching way bill is provided to be delivered to the agent, yardmaster, or other representative of the connecting line or corporation, under whose supervision the service is performed.

The order for switching should be delivered to the agent or representative of the connecting line by which the service is to be performed. As soon as the service is completed, the amount of the charges therefor should

* See Form No. 47, Appendix B.
† See Form No. 43, Appendix B.
‡ See Form No. 46, Appendix B.
§ See Form No. 44, Appendix B.
‖ See Form No. 45, Appendix B.

be inserted in the space provided for that purpose. It should also be dated, certified to by the representative of the connecting line and returned to the agent who issued it. It should then be attached to the receipt for switching charges and sent forthwith to the freight auditor.

When large numbers of cars are switched at a station by other companies, no charge being collected from the shipper or consignee, and the charge of the other company for the service is settled through the general office, special books may be furnished with the form "Receipt for switching charges collected" omitted. Any other variation as to the number or arrangements of these forms may be made to meet the exigencies of the business.

At the end of each month all amounts due connecting lines or other companies for switching performed, as shown by the record of switching, should be reported to the freight auditor on the "Return for switching charges due other companies."*

It is preferable on many accounts that interline switching charges be settled through the freight auditor's office. The custom is not, however, uniform.

RECORD OF SWITCHING CHARGES DUE OTHER COMPANIES—RETURN TO THE FREIGHT AUDITOR*—STATEMENT TO THE TRAFFIC DEPARTMENT†—RECORD OF SWITCHING CHARGES.‡

This form should be used by agents for rendering monthly returns to the freight auditor, statements to the traffic department, and for making a station record of the charges for switching service performed for the company by connecting lines or other corporations, the charges for which are payable through the general office.

Great care should be exercised in writing up the return. It should be written with copying ink, but should not be copied at the station.

* See Form No. 49, Appendix B.
† See Form No. 49A, Appendix B.
‡ See Form No. 50, Appendix B.

The name of the road by which the switching charges are payable should be entered in the space provided for the purpose in the heading of the form.

Separate returns and statements should be rendered for the switching charges due each road or corporation.

The return should be written daily from the record of switching, and should give full details of the service performed, as indicated in the headings of the various columns. In the column headed "Destination or point of shipment" should be given the final destination or original point of shipment of the freight. The freight charges on the freight contained in each car switched should be given in the column provided for that purpose in every instance.

The numbers of the orders for switching should be entered in the column provided for that purpose in regular numerical order, and when more than one car is switched on any order the number of the order should be entered opposite the first car number entered.

As a letterpress copy of the return is taken in the freight auditor's office, great care should be exercised to see that it is not mutilated, blurred or soiled in handling during the month. In the event it is not perfectly clear and legible, it will be sent back and a new return will have to be made.

After the entries have been made for the last day of the month, each return and statement should be footed and the total amount due to each road or corporation shown. The returns should then be inclosed to the freight auditor, and the statements to the proper official, and sent forward so as to reach them on the morning of the fifth day of the month succeeding that for which they are made.

In the event no switching service has been performed for the company during the month, the charges for which are payable through the general office, no return or statement need be rendered, but the freight auditor should be notified of the fact by postal card.*

* See Form No. 3, Appendix B.

RECORD OF SWITCHING CHARGES COLLECTIBLE—RETURN TO THE FREIGHT AUDITOR*—STATEMENT TO THE TRAFFIC DEPARTMENT†—RECORD OF SWITCHING CHARGES.‡

This form should be used by agents for making monthly returns to the freight auditor, statements to the traffic department, and for making a station record of the charges for switching service performed by the company for individuals, firms, connecting lines or other corporations, the charges for which are collectible through the general office.

Great care should be exercised in writing up the return. It should be written with copying ink, but should not be copied at the station.

The name of the road to which the switching charges are due should be entered in the space provided for that purpose in the heading of the form.

Separate returns and statements should be made for the switching charges due from each individual, firm, connecting line or other corporation.

The return should be written up daily from the record of switching,§ and should give full details of the service performed as indicated by the headings of the various columns. In the column headed "Destination or point of shipment" should be given the final destination or original point of shipment of the freight.

The number of the orders for switching should be entered in the column provided for that purpose in regular numerical order, and when more than one car is switched on any order the number of the order should be entered opposite the first car number entered.

As a letterpress copy of the return is taken in the freight auditor's office, great care should be exercised to see that it is not mutilated, blurred or soiled in

*See Form No. 47, Appendix B.
†See Form No. 47A, Appendix B.
‡See Form No. 48, Appendix B.
§See Form No. 45, Appendix B.

handling during the month. In the event it is not perfectly clear and legible, it will be sent back and a new return will have to be made.

After the entries have been made for the last day of the month, each return and statement should be footed, and the total amount due from each individual, firm, connecting line or other corporation shown. The returns should then be inclosed to the freight auditor, and the statements to the proper officer, and sent forward so as to reach them on the morning of the fifth day of the month succeeding that for which they are made.

In the event no switching service has been performed during the month by the company, the charges for which are collectible through the general office, the return and statement should not be rendered, but the freight auditor should be notified of the fact by postal card.*

OVERCHARGES—RECORDS† AND RETURNS THEREFOR.‡

[NOTE.—The book entitled "Fiscal Duties of Agents and Conductors," also refers to this subject. The volume in question contains many other particulars, it may be said, in reference to freight matters, and requires to be studied in connection with this.]

It will continually happen, in the operation of railroads, that overcharges and undercharges will occur. Patrons will be charged too much or too little. When an agent collects too little the carrier leaves him to his own devices to secure the balance, holding him responsible for the full amount, unless the circumstances are exceptional and such as to warrant a departure from the general rule.

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* See Form No. 3, Appendix B.

† See Forms Nos. 52 and 86, Appendix B.

‡ See Form No. 17, Appendix B. This return gives date of way bill, number, where from, where to, name of party overcharged, amount, etc.

In regard to amounts an agent collects in excess of the proper charge, disposition is made of them according to circumstances. When an agent collects more than is charged to him by the company, it is manifest that he must have a surplus in his hands to the extent of such collection, and so long as this state of affairs continues he may refund the amount overcollected, and should use all possible diligence in so doing. But lest the amount overcharged should be forgotten (as it would be if it were not a matter of record), and in order that there may be no misunderstanding in any way, and that there may be an authoritative history for the purpose of inspection and otherwise, agents are required to make a careful record at the time of all overcharges collected by them. This record* is called an overcharge book. The name is not material. It recounts substantially the facts embodied in the return for amounts overcollected, shown in Appendix B hereto.† This return is to be made monthly, but the overcharges that accrue in any month are not to be returned until the end of the next month. The purpose of this delay is to give the agent a full month in which to refund the amount overcharged. When, however, the overcharge is finally reported to the freight auditor, he at once charges it to the agent. Afterward it is apparent the agent cannot refund it if called upon, without special direction to that effect

* See Form No. 52, Appendix B.

† See Form No. 17, Appendix B.

Upon some roads the process of refunding overcharges is very informal, and is often abused in consequence.*

The method of accounting provided herein contemplates that after an amount has been conveyed into the treasury of a company it shall not be refunded except by voucher. This is the practice of the United States government and is a safe method to be pursued by corporations, although perhaps not the simplest or most expeditious.

RECORD OF AND RECEIPT FOR UNREFUNDED CHARGES.†

This form should be used for making a record and showing the disposition of all amounts collected in excess of the correct amount due the company for services rendered in connection with the transportation or handling of freight; also for making a record of all credits which agents are instructed to report to the freight auditor.

When agents discover that an overcollection has been made, or receive instructions that an amount should be reported to the freight auditor, they should immediately enter the amount on this record, giving all the details in connection with the transaction, as called for by the headings of the various columns.

Agents should use all possible diligence in refunding

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* Upon some roads the way bill has what are called "over" and "short" columns; if it is desired an agent shall refund an overcharge, he enters the amount refunded in the "short" column of any way bill, it does not matter which, and he is credited with the amount at headquarters.

† See Form No. 52, Appendix B.

overcollections, notifying all parties to whom money is due, when they are known, requesting them to present the original receipts* for charges paid. Unless specially instructed to do so by the freight auditor, agents should not refund amounts to any person or persons unless the original receipts for charges paid are produced. When a receipt is presented, the notation "Refunded $..... account of.....(giving the reasons for making the refund) to (giving the name of the party to whom the amount is paid).....189.." should be made across the face of the original receipt in ink. This statement should then be signed by the agent or his authorized representative. The receipt of the party to whom money is paid should then be taken on the record in the space provided therefor, the name of the company making the payment being entered in the space provided for that purpose at the head of the column. The date the payment is made should also be entered opposite the item. When the original receipt for charges paid cannot be produced, the matter should be referred to the freight auditor for instructions before making the refund.

All amounts unrefunded at the end of the month succeeding that in which an overcollection or credit occurred should be reported to the freight auditor, except that when instructions are received from the freight auditor to report certain amounts on any specified returns, they should be so reported. Opposite each item reported should be noted "Reported on Form No.....for (giving the name of the month and year)....."

Agents should not refund amounts after they have been reported to the freight auditor. When claim is made they will refer the matter to the freight auditor for instructions, sending him the original receipts for charges paid whenever these documents are presented.

*There are four kinds of receipts used, viz.: the freight bill, the receipt for prepaid charges, the receipt for miscellaneous collections and the receipt for switching charges.

RECORD OF OVERCHARGES REFUNDED—RECEIPT FOR OVERCHARGES, ORIGINAL* AND DUPLICATE, AND STATION RECORD THEREOF.†

This form should be used by agents and other representatives of the company who are authorized to settle overcharge claims direct with claimants without waiting for a formal voucher to be made at headquarters.

All of the information, as indicated by the form, should be filled in before the claim is paid. The original receipt for freight charges paid and bill of lading should be taken up. A receipt in duplicate, as provided for by the form, should be obtained from the person to whom payment is made, at the time.

All claims settled during the month should be carried in the account of the person making the settlement until the end of the month, at which time claim for relief of their accounts should be made to the freight auditor.

All such claims should be accompanied by the original and duplicate receipts obtained at the time the claims were settled. The original paid freight bills and bills of lading should be attached to the receipts in every instance, and when the claim is for switching charges refunded, a statement of the waybilling‡ covering the shipments switched should also be attached to the receipts.

MONTHLY RETURN OF UNREFUNDED CHARGES.§

This form should be used by agents for making a return to the freight auditor of all unrefunded amounts collected in excess of the correct amount due the company for services in connection with the transportation or handling of freight; also of all amounts remaining to their credit, account of freight traffic, the accounting for which is not provided for by other returns.

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* See Form No. 85, Appendix B.
† See Form No. 86, Appendix B.
‡ See Form No. 53, Appendix B.
§ See Form No. 17, Appendix B.

The returns should be written with copying ink at the end of each month from the record of and receipt for unrefunded charges,* and should give the details as indicated by the headings of the various columns of all amounts unrefunded at the end of the month succeeding that in which the overcollection or credit occurred; also any amounts which agents are specially instructed to report on the return. In the event there are no amounts to be reported on this return, it should not be rendered.

The following list embraces the items to be reported on this form, and in rendering the return they should be entered in the order given.

First—Freight charges unpaid, freight received.

Second—Advanced charges, freight received.

Third—Interline charges prepaid, freight received.

Fourth—Miscellaneous charges unpaid, freight received.

Fifth—Freight charges prepaid, freight forwarded.

Sixth—Miscellaneous charges prepaid, freight forwarded.

Seventh—Advanced charges, freight forwarded.

Eighth—Interline charges prepaid, freight forwarded.

Ninth—All other collections or credits on account of freight, the accounting for which is not provided for by other returns.

When all of the amounts to be reported have been entered on the return, it should be accurately footed, signed by the agent personally, and a letterpress copy taken for the station record. It should then be inclosed and sent to the freight auditor so as to reach his office on the morning of the third day of the month succeeding that for which it is made.

When claim is made, supported by the original receipt for charges paid, after an amount has been reported on this return, the overcharge should not be refunded by the agent, but the claim should be referred to the freight auditor forthwith, who will give instructions in regard to the disposition of the same.

*See Form No. 52, Appendix B.

MILLING, CLEANING AND SHELLING IN TRANSIT—STATEMENTS AND RETURNS THEREOF.

Such an account as this was unknown in the early history of railroads. If any disposition was to be made of grain at any station en route, it was waybilled to such station, and, after being milled, cleaned or shelled, was billed forward under the changed conditions to its destination. This was the simple and direct way of treating the transaction. It facilitated accounting, moreover. But a rate made by adding two or more local rates was found, in many cases, to be prohibitory, and, as it was not advisable nor practicable to give special rates in every case, the practice grew up of billing grain to the intermediate point at the rate current to the final destination, and rebilling the product afterward without charge. It is this practice that the accompanying rules and regulations are intended to cover. Manifestly, the conditions under which traffic will thus be handled will not be confined to grain alone. The concession is one that adapts itself to every kind of business that requires the carrier to foster by concessions of this kind. It is not probable, however, that the practice will grow to any great extent, as these concessions naturally confine themselves to a few articles. Nor is it desirable that it should. The particular manner of treating property to be stopped en route will vary according to the methods of carriers and the necessities of business. In some cases carriers will require the charges to be prepaid; in

other cases they will be satisfied to have them paid at destination. The method contemplated herein requires that they shall be paid at the intermediate point where the property is rebilled.

RECORD OF FREIGHT MANIPULATED IN TRANSIT.*

This form should be used by agents for making a station record of all freight received to be manipulated in transit (i. e., milled, cleaned, shelled, stored, fed, etc.); also of the product when it is sent forward.

A separate account should be kept with each individual or firm for each kind of freight received to be manipulated for each transit destination.

The record of freight received to be manipulated should be written daily from the original way bills, and should show all the particulars in connection with each shipment as indicated by the headings of the various columns. The name of the commodity and the manner in which it is to be manipulated should be entered in the spaces provided for that purpose at the head of the account. Agents should know that actual weights are used in computing freight charges on all shipments received to be manipulated in transit. The general rules governing the manner of obtaining weights should be observed.

The record of product shipped should be written daily from the letterpress copies of the way bills, all the particulars called for being given. The name of the original commodity received and the station to which the transit applies should be entered in the space provided therefor at the head of the account. As overshipments are not allowed, agents should carefully examine all shipments made, and, when the actual weight cannot be obtained at the time, estimated weights should be used, based upon the actual contents of the car. This weight should be entered upon the record in lead pencil. This will enable agents to balance the accounts from time to

*See Form No. 81, Appendix B.

time, and prevent overshipments. As soon as the actual weights have been obtained, they should be substituted for the estimated weights used.

RETURN FOR FREIGHT RECEIVED TO BE MANIPULATED IN TRANSIT.*

This form should be used by agents for rendering monthly returns to the freight auditor of freight received at their stations to be manipulated in transit (i. e., milled, cleaned, shelled, stored, fed, etc).

A separate return should be rendered for each kind of freight received for each individual or firm, to be manipulated for each transit destination. It should be written from the record of freight manipulated in transit, and should give all the particulars in connection with each shipment, as indicated by the headings of the various columns.

The return should be written with copying ink. Red ink should not be used for any purpose whatever.

Each account should be accurately footed. Immediately following the footing of the account, a recapitulation thereof should be made. The balance brought forward from the last transit year should be entered first, following which should be shown the total receipts by months for the present transit year, thus showing the total receipts for each account up to the close of the month for which the return is rendered.

After all of the accounts have been written as provided for in the foregoing rules, a grand recapitulation should be made on separate sheets, showing the total weight and charges on all freight received from each station to be manipulated for each transit destination during the month for which the return is rendered.

The return should then be copied in a book kept for that purpose at the station, and sent to the freight auditor, together with the return for freight forwarded after having been manipulated in transit, so as to reach

* See Form No. 79, Appendix B.

his office on the morning of the eighth day of the month succeeding that for which it is made.

RETURN FOR FREIGHT FORWARDED AFTER HAVING BEEN MANIPULATED IN TRANSIT.*

This form should be used by agents for rendering monthly returns to the freight auditor of all shipments sent forward from their stations on account of freight manipulated in transit (i. e., milled, cleaned, shelled, stored, fed, etc.).

A separate return should be rendered for the shipments made on account of each kind of freight, by each individual or firm, to each transit destination. It should be written from the letterpress copies of the way bills. All the particulars in connection with each shipment, as indicated by the headings of the various columns, should be given.

The return should be written with copying ink. Red ink should not be used for any purpose whatever.

When the actual weight of any shipment is not known at the time the return is rendered, the space provided for showing the weight should be left blank. In all such cases the freight auditor should be advised of the correct weight as soon as it is known.

Each account should be accurately footed. Immediately following the footing of the account, a recapitulation thereof should be made of the total shipments by months for the current transit year, thus showing the total weight of the shipments made during the transit year up to the close of the month for which the return is rendered.

The return should then be copied in a book kept for that purpose at the station, and sent to the freight auditor, together with the return for freight received to be manipulated in transit, so as to reach his office on the morning of the eighth day of the month succeeding that for which it is made.

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*See Form No. 80, Appendix B.

COMMODITY STATEMENT.

This return is of a statistical nature. It is intended that it shall be made by the agent at the station where the business is handled. The reason for requiring it to be made by agents instead of having it made at headquarters is to distribute the clerical work over the whole road; this is done under the belief that it is cheaper to thus distribute it. This belief is based on the theory that the work may be done by agents without any material increase in their clerical force. If this theory is correct, then the practice is manifestly for the best interests of a company. If it is not true, however, that agents can do the work without a general or considerable increase in their force, then it would be better to have it done at headquarters. These are things about which men and companies differ, and for good reasons. Thus it may be desirable upon a particular road, or division of a road, to have the commodity statement made by agents, while upon another road or division it may be desirable to have it made at headquarters. Matters of this kind will adjust themselves according to the particulars of each case. Such adjustment represents the very essence of economy and wisdom and cannot be abrogated arbitrarily.

The commodity statement conforms in certain particulars to other freight returns; they severally verify each other. I have not thought it worth while to attempt to embody a list of the commodities to be reported. That is a matter to

be determined by the peculiar nature of a company's business or other influence. The rules and regulations contained herein are for the guidance of agents. The work of consolidating the statistical returns rendered by agents is left to the freight auditor. The information embraced in these returns includes the total tonnage forwarded; also the tonnage received from stations on other lines. The latter is embraced in a separate return. The two make up the whole business of a road.

MONTHLY RETURN OF COMMODITIES (IN TONNAGE) FOR FREIGHT FORWARDED.*

This form should be used by agents for rendering monthly returns to the freight auditor of the gross tonnage of all freight forwarded from their stations on local and interline way bills, excepting that the tonnage of freight waybilled without charges (i. e., company material and supplies, estray freight, freight forwarded after having been manipulated in transit, etc.; also shipments that have been received, taken into the station accounts, and re-waybilled to some other destination) should not be included in the tonnage reported.

The return should be written with copying ink. Red ink should not be used for any purpose whatever.

The information from which it is written should be obtained from the original letterpress copies of the way bills. The gross tonnage of each commodity in each direction (i. e., east, west, north or south bound), as shown by the copies of the way bills dated in the month for which the return is rendered, being entered in the spaces provided therefor opposite the name of the commodity printed on the form. When important commodities are forwarded, the names of which are not printed

* See Form No. 73, Appendix B.

on the form, the names should be written in in the blank spaces provided therefor. The grand total in all directions should also be shown in the column provided for that purpose.

In determining the direction of a shipment, either local or interline, the relative positions of the stations between which the freight is transported over the line for which the return is rendered only, should be taken into consideration.

When the distance north to destination or junction with other line, from a line drawn east and west through the point of shipment, is greater than the distance east or west to destination or junction with other line, from a line drawn north and south through point of shipment, the tonnage will be considered "north-bound."

When the distance west to destination or junction with other line, from a line drawn north and south through the point of shipment, is greater than the distance north or south to destination or junction with other line, from a line drawn east and west through the point of shipment, the tonnage will be considered "west-bound."

When the distance south to destination or junction with other line, from a line drawn east and west through the point of shipment, is greater than the distance east or west to destination or junction with other line, from a line drawn north and south through the point of shipment, the tonnage will be considered "south-bound."

When the distance east to destination or junction with other line, from a line drawn north and south through the point of shipment, is greater than the distance north or south to destination or junction with other line, from a line drawn east and west through the point of shipment, the tonnage will be considered "east-bound."

Each column of the return should be accurately footed. The footing of the grand total column should agree with the grand total of the forwarded side of the record of monthly summary of local way bills* after all the

*See Form No. 70, Appendix B.

changes made in auditing the accounts have been adjusted on the station record in accordance with the freight auditor's notice to agents of errors and omissions in their abstracts and summaries of freight forwarded.*

When the return is completed, a letterpress copy thereof should be taken in a book provided for that purpose at the station. It should then be inclosed, together with the return of commodities (in tonnage) for freight waybilled through from stations on other roads, and sent to the freight auditor so as to reach his office on the morning of the twenty-fifth day of the month succeeding that for which it is made.

[NOTE.—Unless specially instructed to the contrary, this return should not be sent to the freight auditor until his notice to agents of errors and omissions in their abstracts and summaries for freight forwarded, covering the month's business for which the return is rendered, is received.]

MONTHLY RETURN OF COMMODITIES (IN TONNAGE) FOR FREIGHT WAYBILLED THROUGH FROM STATIONS ON OTHER RAILROADS.†

This form should be used by agents for rendering monthly returns to the freight auditor of the gross tonnage of all freight received at their stations, waybilled through from stations upon other railroads, excepting that the tonnage of freight upon which there are no freight charges (i. e., company material and supplies, estray freight, freight that has been manipulated in transit, etc.), should not be included in the tonnage reported.

The return should be written with copying ink. Red ink should not be used for any purpose whatever.

The information from which the return is written should be drawn off from the original way bills daily, before they are sent to the freight auditor, the gross tonnage of each commodity in each direction (i. e., east,

* See Form No. 75, Appendix B.
† See Form No. 74, Appendix B.

west, north or south bound), as shown by the way bills taken into the station accounts in the month for which the return is rendered, being entered in the spaces provided therefor opposite the name of the commodity printed on the form. When important commodities are received, the names of which are not printed on the form, the names should be written in in the blank spaces provided therefor. The grand total in all directions should also be shown in the column provided for that purpose.

In determining the direction of a shipment, the relative positions of the stations between which the freight is transported over the line for which the return is rendered only should be taken into consideration.

When the distance north to destination, from a line drawn east and west through the junction at which the freight was delivered to the company, is greater than the distance east or west to destination, from a line drawn north and south through said junction, the tonnage will be considered "north-bound."

When the distance west to destination, from a line drawn north and south through the junction at which the freight was delivered to the company, is greater than the distance north or south to destination, from a line drawn east and west through said junction, the tonnage will be considered "west-bound."

When the distance south to destination, from a line drawn east and west through the junction at which the freight was delivered to the company, is greater than the distance east or west to destination, from a line drawn north and south through said junction, the tonnage will be considered "south-bound."

When the distance east to destination, from a line drawn north and south through the junction at which the freight was delivered to the company, is greater than the distance north or south to destination, from a line drawn east and west through said junction, the tonnage will be considered "east-bound."

Each column of the return should be accurately footed. The footing of the grand total column should agree with

the grand total of the received side of the record of monthly summary of interline way bills,* after all changes made in auditing the accounts have been adjusted on the station record in accordance with the freight auditor's notice to agents of errors and omissions in their abstracts and summaries of freight received.†

When the return is completed, a letterpress copy thereof should be taken in a book kept for that purpose at the station. It should then be inclosed, together with the return of commodities (in tonnage) for freight forwarded, and sent to the freight auditor so as to reach his office on the morning of the twenty-fifth day of the month succeeding that for which it is made.

[NOTE.—Unless specially instructed to the contrary, this return should not be sent to the freight auditor until his notice to agents of errors and omissions in their abstracts and summaries for freight received, covering the month's business for which the return is rendered, is received.]

PECULIARITIES OF THE SERVANTS OF GOVERNMENT—CLAIMS AGAINST THE GOVERNMENT FOR SERVICES.

In all the relations that exist between man and man in their private capacity, the element of good faith enters. It is also an important factor as between common carriers and their patrons. But between the government and the people it is unknown—at least upon the part of the government. Every government official stands on the pedestal of law and practice, above the people. He is superior both to their customs and convenience. He refuses to act officially unless authorized by the strict letter of the law and in conformity with methods of business that he

* See Form No. 72, Appendix B.
† See Form No. 76, Appendix B.

has adopted. This is why governmental direction is often so fatal to a business; it is not flexible enough; it is not sufficiently responsive to the needs of affairs. The government is arbitrary beyond measure in enforcing its forms. Not that they are necessarily the wisest or best. On the contrary. But the government official, like every arbitrary mortal, confounds his own convenience with the convenience of those he is supposed to serve. He looks upon everyone who does not conform to his methods as wanting in either good sense or amiability — as outcasts, not to be tolerated. The government official is dominated by his environment. Except for this, he is not different from other men. All men are enervated and weakened by the exercise of arbitrary power.

This particular phase of everyday life is brought to our attention here, because it enters into the settlement of the claims of carriers against the government for services and otherwise. The government is especially arbitrary in the settlement of claims. It will not pay a claim, no matter how palpable the facts may be, unless presented to it in a certain way previously determined upon by it. Thus, if a carrier fails to exact an order for transportation from the particular officer designated to give it, or omits to take a receipt, or takes a receipt from the wrong person, or fails to certify to an account or back it up by required evidence, the government will throw out the claim, and the carrier must go back and

rectify his error or omission as best he can. It does not matter at all that the government knows the service has been performed, or that the claim is just. The evidence of the fact must be presented in a particular way before it will recognize the fact. These truths cannot too strongly impress themselves upon the agents of carriers.

Claims against the government, if improperly prepared, may remain unpaid for years, and, perhaps, never be paid at all, whereas, under other circumstances, they are paid in due course. The arbitrariness of the government in matters of this kind must be met with equal arbitrariness upon the part of those who deal with it. Carriers must resolutely refuse to perform service unless the government conforms exactly and technically to every requirement made and provided, and necessary to enable them to collect the amount due them without loss or unnecessary delay. The government cannot refuse to fulfill every condition required of it, when the demand is made in advance of service; afterward it is not concerned, and the burden falls upon the claimant.

Amounts due from the government for service rendered by carriers are collected from headquarters by a particular officer designated beforehand. There may be exceptions, but this is the general rule. The government will only pay to duly authorized agents. After all the preliminaries have been gone through with, and every paper is perfect, the government will settle. But even here it requires carriers to receipt for money long

before it is paid to them. It is thus consistently arbitrary to the end.

As a rule, whenever service is performed for the government by a railroad, its agent is charged for the amount, just as he is charged for the tickets he sells or the freight that is payable at his station. But, as he does not collect the money, the charge would remain until the government paid (which might be years) if other disposition were not made of it. It is, accordingly, better to relieve the agent of the account as soon as he returns the necessary papers and vouchers, and transfer the amount to the debit of the government, or make other disposition of it. The effect of such action will be to take the matter out of the agent's accounts, where it is liable to be overlooked by officials, and place it where it can be handled more conveniently. This is the disposition contemplated in the accompanying rules and regulations.

GOVERNMENT FREIGHT.

All of the rules and regulations governing the receipt and shipment of freight by private parties will also apply on shipments of freight for the government. That is, all packages should be properly prepared for shipment, full and explicit shipping directions should be given, the goods should be properly marked, etc.

As the charges on freight transported for the government cannot be collected without a government bill of lading, in duplicate, properly filled out and certified to by the government officer under whose direction the shipment is made, and as the government will not issue bills of lading after the freight has been carried, such

freight should not be received for shipment unless it is accompanied by a government bill of lading in duplicate.

When freight unaccompanied by government bills of lading is offered for shipment, the nature of or marks upon which would indicate that it belongs to any department of the government, agents should make diligent enquiry with a view of ascertaining the facts in regard to the shipment at the earliest possible moment. They should not, however, send it forward until they can ascertain definitely whether it is government freight or not.*

All government freight received for transportation should be carefully checked with the bill of lading to see that the freight is properly described, that the correct number of packages is received, that the weights and the rates (when the latter are inserted) are correctly shown. The weight should be written out in words; the figures should also be inserted; thus, if the freight weighs 1,400 pounds it should be inserted as follows: "Fourteen hundred (1,400) pounds." When any charges are to be made for switching, or other special service, provision for their payment should be made upon the bill of lading.† The original and duplicate bills of lading should also be compared to see that they are alike, correct and complete in every particular, excepting the receipt of the consignee. This should be done in every instance before the bills of lading are signed and receipted for by the agent.

When government freight is received for transportation in carload lots, the bills of lading should show by

* Government freight is usually labeled or marked "Government property," or with the official title of consignee or shipper. Shipments of government freight commonly consist of supplies of the war department, including commissary, quartermaster's and ordnance stores, consigned to officers of the army.

† In some cases the bill of lading contemplates services of this kind and makes provision therefor—in other words, directs it to be done. In the event it does not, the service should be indorsed on the bill of lading and properly certified to, or a new bill of lading should be issued.

whom the freight is loaded. When it is loaded by the government, the following notation should be made: "Loaded by the government, railroad company not responsible for quantity."

When government freight is received for transportation, and any portion of the shipment is found to be in bad order, or any of the packages are in any manner insecure, the facts should be noted on the original bill of lading, and the notation signed by the agent.

Agents should not insert rates in government bills of lading.

When government bills of lading are found to be incorrect in any particular, they should be corrected by the issuing or some other competent officer of the government, or a new bill of lading should be required. In the event any alterations, erasures or interlineations are made by an authorized officer of the government, the changes should be certified to by the officer making them before the bill of lading is signed by the agent.

Original bills of lading should, as soon as the freight has been waybilled, be sent forthwith by express to the agent at the station to which they read. The duplicate bills of lading should be returned to the government officer who issued them.

All government freight should be regularly waybilled in accordance with the information contained in the bills of lading. Regular tariff rates should be charged, unless special rates are authorized by the proper officer.

The number and date of the bills of lading, also the name of the place where issued, and by whom, should be entered on the way bill underneath the description of articles. The number and date of the way bill, also the name of the station where the way bill was made, should be entered on the bill of lading before sending it forward.

Unless otherwise specially instructed to the contrary, bills of lading which cover transportation to stations on other roads will not be accepted by agents. Separate bills of lading should be issued for each road over which government freight is transported.

Agents should not, without special instructions from the freight auditor, advance any charges on government freight unless bills of lading are received with the freight, providing for the payment to the company of the charges advanced, as well as the charges for transportation over the company's road.

Great care should be exercised in handling and transmitting government bills of lading. Their loss would entail endless trouble and delay in collecting the transportation charges from the government. Losses resulting from carelessness on the part of agents or other employes handling or transmitting these documents will be charged to the party at fault.

The charges for transportation of government freight covered by government bills of lading are not payable through the hands of agents. Agents are therefore authorized to deliver all such government freight without collecting the charges thereon.

All government freight should be delivered promptly as in other cases, and the usual receipts taken therefor. Before the freight is delivered, however, the personal receipt of the consignee should be obtained on the bill of lading in the spaces provided for that purpose; the name of the station at which the freight is delivered should also be written in after the word "Received" on the back thereof. In the event any extra service has been performed for which a charge is made, not provided for in the bill of lading, the facts in connection therewith should be noted on the bill of lading and certified to by the proper government officer in charge. Without this certificate such charges cannot be collected from the government, nor will credit be allowed an agent.

When government freight arrives at destination and the bills of lading for the same are not at hand, immediate enquiry therefor should be made of the waybilling agent. The freight auditor should also be advised of the facts forthwith by telegraph; all the information necessary to enable him to locate the missing bills of lading should be given so far as known.

No credit will be allowed an agent for charges on government freight unless he can produce the necessary bills of lading properly accomplished, full and accurate in every respect.

All completed government bills of lading received by agents for freight waybilled during any month should be held by them until the eighth of the succeeding month, upon which date they should be sent to the freight auditor by express, accompanied by the unreceipted freight bills, with a request for a relief voucher for the amount of the uncollected charges. This request should be made in accordance with the "Form of request for voucher."* Thus all of the bills for the month will be embraced in one request.

A letterpress copy of the request for voucher should be taken in a book kept for that purpose at the station. In the event the amounts credited by the freight auditor do not agree with the amounts as claimed, the matter should be taken up with him at once.

Way bills for government freight should be entered on the station records and accounted for the same as the way bills for other freight. When the account current for the month is rendered, the amount of charges on government freight for which the freight auditor has been asked for relief should be noted on the credit side thereof, thus: "For government freight awaiting relief voucher, as per request upon the freight auditor under date of ....."

SETTLEMENT OF CLAIMS FOR OVERCHARGES, LOSSES, DAMAGES AND DELAYS—THE EXEMPTIONS OF CARRIERS.†

The adjustment of the claims that are made against carriers forms one of the most vexatious branches of the service. The interests of the

*See Form No. 82, Appendix B.

†Some of the conditions that attend the carriage of property are referred to elsewhere in connection with the shipping bill and the receipt and bill of lading.

carrier require that he should make prompt and full settlement of every just and proper claim. Patrons expect this. But difficulties intervene. Diligent enquiry and investigation must be made in every case before payment can be made, lest an improper or unjust claim be allowed. This necessitates a personal examination into the merits of every claim. Thus, if the claim is for an overcharge, the carrier must, by reference to the books and papers, ascertain if an overcharge really occurred, and, if so, the amount thereof; also who was responsible therefor, and the disposition that has been made of the money. This requires time and careful enquiry. In the same way, if a claim is presented for loss or damage, the carrier must ascertain every particular connected with the transaction, as to when and where the goods were delivered and their condition at the time of delivery; afterward he must follow them, step by step, for the purpose of finding out where the loss or damage occurred, the occasion thereof, whether avoidable or otherwise, including all other particulars. This is necessary to prevent the carrier being imposed upon and to enable him to find out the cause of the mishap. This last is quite as important to him as the settlement of the claim is to the patron. Upon it hinges the efficiency of the service, the responsibility of the employe, the faithful discharge of duty. These investigations require time and must be pursued methodically. Innumerable letters must be written to agents and railroad

companies, and in many cases the matter must be referred back to the claimant for further information.

After all the facts have been garnered, they must be spread upon the records. The settlement of claims involves a voluminous correspondence, the accumulation of many papers and returns, the making of innumerable enquiries. It is not impossible to conceive of a claim against a carrier for loss or damage involving two thousand distinct enquiries; each of these requires time. Unless every precaution is observed, the carrier will suffer; unless he holds everyone in his employ to a rigid accountability, order and method will quickly become the exception instead of the rule in his service. This does not require argument or illustration, but is not remembered by claimants.

The adjustment of claims that arise in connection with the handling of freight, because of the immensity of the business and the experience and subtlety required of those who look after them, constitutes a department in itself. Upon many roads the settlement of freight claims is divided up among different officers. A safe rule to observe is to intrust the settlement of overcharges to the freight auditor, and the settlement of claims for loss and damage to an officer experienced in such matters and of special acumen and aptitude therefor, who is familiar with the legal requirements of the case—someone especially skilled in the settlement of claims between carriers and

others. It does not matter who the officer is. The requirements of the situation will quickly enlighten him as to the duties and difficulties of the position, and the necessity of his being well informed in regard to every claim before attempting an adjustment of it. This latter necessitates effective appliances kept up to the highest point of efficiency. If not carefully informed, he will pay claims that should be thrown out, or refuse to pay claims that his company is clearly responsible for. In either event, the interest of the latter will suffer. In order to be able to protect the employer, and at the same time be just, the claim agent must be fully enlightened. To be enlightened his appliances must be such as to make him so. His duties at best are complicated and perplexing, and he requires the hearty co-operation of all with whom his business brings him in contact. It is especially incumbent that agents shall be prompt, intelligent and thorough in their answers to enquiries in regard to claims, aud that they shall be prompt and thorough in investigations in regard to lost, missing or damaged property. The accompanying rules and regulations are intended to facilitate all these things.

In reference to the settlement of claims for overcharges, it is not necessary to say anything here further than that every person who is charged more than he should be is entitled to have the money refunded without delay or unnecessary circumlocution. The manner in which

this is done varies upon different roads. The accompanying rules and regulations intend that an amount overcollected shall at once be refunded by the agent making the overcollection, if the amount has not been charged to him by the carrier. He is also required to make a record of the transaction meantime, and take a receipt when he refunds the money. All overcharges not refunded at the end of the month following that in which they occur are to be reported to the freight auditor, who will charge them to the agent. After that the amount cannot be refunded except by voucher.

In reference to claims for loss or damage, no hard and fast rule can be given. The legal obligations of carriers are well understood. There is no moral obligation except such as policy may dictate. The claim agent must be familiar with the legal obligations of carriers. The duty of defining the responsibilities of carriers belongs to the traffic or legal department of a railroad, and not to that of accounts. But, as the settlement of claims forms such a part, and as a more or less accurate knowledge of the obligations of carriers is required to be known to those who attend to such matters, the subject naturally comes up here for reference.

The conditions that attach to the transportation of freight are very generally expressed in the rules and regulations of the traffic department. The law provides that the carrier shall provide reasonable accommodations and shall

exercise due diligence. If risk or loss occurs, notwithstanding, because of the perishable nature of property, or because of other exceptional circumstances, it falls upon the owner and not upon the carrier. It is the custom of carriers, so far as practicable, to formally define their responsibilities in their classifications and tariffs, in the receipts they give for freight and in the contracts and agreements they enforce. This is so in regard to perishable property, household goods, live stock and other kinds of freight. Special risks for which the carrier will not hold himself responsible, but about which misunderstanding might arise, are also, so far as possible, carefully enumerated, or made the subject of agreement in advance. This is done in order that the owner may take due precautions. The exemptions in the case of live stock are such as the traffic naturally suggests, and are in every case made the subject of prior agreement. This is also true of perishable freight, but as property of this kind frequently reaches the carrier at secondhand, the conditions under which it is carried are everywhere generally understood and accepted without special agreement.

Some of the exemptions that it is customary for railways to enforce may be enumerated here. It will be understood, however, that the list by no means exhausts the subject. Moreover, the conditions are not the same in different states. They vary also in different classifications and upon the same road at different periods. What

is said here is more by way of illustration than as being intended to exhaust the subject.

Carriers do not assume responsibility for the loss of packages the contents of which are unknown; for leakage of any kinds of liquids; for breakage of any kinds of glass, carboys of acids, or articles packed in glass; stoves or stove furniture; castings, machinery, carriages, furniture, musical instruments of any kind, packages of eggs; for loss or damage to hay, hemp or any article the bulk of which requires that it shall be transported on open cars; for damage to perishable property of any kind, occasioned by delays or change of weather; for loss of weight of grain or coffee in bags or rice in tierces; for loss of nuts in bags, or lemons and oranges in boxes not covered by canvas; for loss or damage by fire; for loss or damage on lakes or rivers, unless it can be shown that such loss or damage occurred through the negligence or default of the agents of the company.

Carriers require that for all loss or damage occurring in the transportation of freight the legal remedy shall be against the particular carrier or forwarder in whose custody the package happened to be at the time; that the company receiving the freight for shipment shall not be held responsible for its carriage or safety except on its own road.

Carriers also stipulate that every consignment shall be subject to reinspection and reweighing.

They also reserve the right to alter the classification or weight of freight after a bill of lading has been issued (should any error be found) if necessary to make the same conform to the facts.

They will not receive or transport as freight bank bills, drafts, notes, deeds, contracts, mail matter, gold and silver coin, manufactured articles of gold and silver, jewels or watches, nor allow their employes to take charge of such property. Nor will they agree to transport freight by any particular train, nor in time for any particular market. Nor will they be responsible for any loss or damage occasioned by providential causes, public enemies, mobs or fires, or that arises from unavoidable delays caused by the refusal, failure or inability of connecting lines to take the property. Nor will they be responsible for loss or damage to any article by fire, wetting, falling off the cars, or otherwise, when the bulk of the property is such as to render it necessary to forward it on open or flat cars. Nor will they be responsible for damage by fire to any article after its arrival at destination (except within prescribed legal limits), liability thereafter being that of warehousemen only. Nor will they hold themselves responsible for loss or damage occasioned by unskillful or improper packing, or arising from hidden contents of packages, or for any other damage that does not arise from negligence upon their part. Nor will they agree to ship freight via any particular line or deliver it to any particular house; nor be responsible for any delay

that may occur by failure of such line or house to receive it. Nor will they hold themselves responsible for the correctness of charges paid to other corporations or individuals in good faith. In the event goods are falsely described, the carrier is not responsible (in case of loss or damage to such goods) for a greater sum than the value of such goods according to the description given by the shipper.

On particular kinds of freight, classifications provide that it must be shipped at owner's risk. In consideration of this, a reduced rate is given. When a release is not given (i. e., when the carrier it not "released" from risk, or the risk is not qualified) he charges the highest rate made and provided, leaving the question of risk to be adjudicated in the event of loss. For instance, if the owner of household goods limits the responsibility of the carrier to a valuation of, say, five dollars per hundred pounds in case of loss or damage, only first class rates are charged, whereas, if no exemption is made, one and one-half first class is charged. Conditions, of course, vary in different classifications. Certain articles, such as high explosives, Atlas, Hercules and giant powder and nitroglycerine, are not usually provided for in the regular classifications, but are subject to the local rules of the roads transporting them. Some roads refuse to transport such freight. But in no case does the carrier assume responsibility for loss or damage to such property. In the case of live stock, carriers limit

their responsibility, refusing to accept liability in excess of, say, one hundred dollars per head for horses or valuable live stock, except by special agreement. Nor will they be responsible for the care of live stock while in transit, nor for injury or damage that animals may do to themselves or each other while en route; nor for damage arising from delay of trains; nor will they guarantee the transmission of stock within any specified time, nor be responsible for the safety of persons in charge of live stock. And in order that there may be no misapprehension or mistake in the matter, they forbid their agents from shipping live stock until a contract has been signed defining the conditions under which it is carried.

Whenever the rules and regulations of a company require that the shipper shall release the carrier from risk, or limit his responsibility, the form of release provided for the particular thing in question should be formally signed by the shipper in duplicate. In every case shippers should be advised of the difference in rate that the giving of a release or refusal to do so engenders. The rules usually require that the original release shall be attached to the way bill and forwarded with it, and that the duplicate shall be preserved by the agent. In some cases a release relieves the carrier of every kind of responsibility, in others only qualifiedly. Such matters are dependent upon custom and the law.

In reference to the accompanying rules and

regulations, they are such as are necessary to put claims in shape for settlement. They are far from complete. The blanks are such as are commonly used upon railroads for similar purposes. The rules and regulations attending the use of each blank require that the person who fills it up shall keep a copy. This copy is usually taken in an impression book, but this duty is frequently neglected. Moreover, the copies, when taken, are scattered promiscuously through the station records, and are difficult to find. I have, consequently, applied to all tracing sheets used in the adjustment of claims the principle of accounting I have found so efficacious in other branches of the service, namely, the Multiplex system. Thus, the labor of taking the impression is saved, and a copy is assured in every case, and in a shape that it can be found in an instant. This last is a matter of the utmost importance, as investigation of the affairs of a station cannot be made without such information, and if each class of enquiry (each kind of tracer) is kept distinct and apart, it is possible; otherwise it is not.

The following rules and regulations govern the preparation and presentation of claims for overcharges:

SETTLEMENT OF CLAIMS FOR OVERCHARGES AND KINDRED ERRORS—PREPARATION AND PRESENTATION THEREOF.

The interests of the company require that all claims for overcharges and kindred errors should be adjusted as promptly as may be. Agents should therefore

exercise especial diligence in handling all such claims coming into their hands. When claims of this nature are presented to agents they will, in the event they cannot refund the overcollections in accordance with the rules governing such matters, render the claimants all necessary assistance in order that the claim may be presented to the freight auditor accompanied by all necessary information to enable him to investigate and settle the claim promptly.

As a rule, notice is given the agent at the time the freight is delivered and the charges paid, that claim will be presented, and the basis thereof will be stated. In such cases agents should make diligent enquiry into the matter and adjust the difference at the time, if possible. When it is claimed that the rates used are wrong, such claim being supported by receipts for freight or bills of lading naming rates which do not agree with the rates used in waybilling the shipment, or with the tariffs in the hands of the agent, the proper officer should be advised of the facts and asked to decide upon the rates to be used in computing the charges. If it is claimed that the overcharge arises on account of the weight, the manner in which the weight was obtained should be investigated. The freight should be carefully inspected and, whenever possible, reweighed. In the event all of the freight cannot be reweighed, the weight should be tested by weighing a part of it, when possible. (When this is done, the test weight should be noted on the station record.) In the event the shipment cannot be reweighed, and there are no other means of determining the actual weight, approximately correct weights may be obtained from an inspection of the original invoice, or by using the tables for computing weights furnished by the freight auditor.

In presenting claims, a bill should be made against the company by the claimant showing the amount of overcharge claimed and stating the basis upon which the claim is made, to which should be attached the original paid freight bills or other receipts for charges paid, also the receipts for freight or bills of lading issued by the

forwarding agent. In the event these documents cannot be furnished, the reason therefor should be given. When the overcharge claimed is on account of weight or count, the claim should be accompanied by the original invoice, together with any other evidence that the claimant may be able to present. If the claimant declines to give up the original invoice, the agent should obtain an accurate copy of the same and certify to the fact. Certificates of weights certified to by the weighmaster should also be attached when necessary. In the event the agent does not consider the evidence submitted sufficient, affidavit of the claimant or other person familiar with the facts should also be attached.

Agents are not authorized to receive and transmit claims of this character to the freight auditor. They should see that the necessary information is furnished, and request claimant to transmit them direct.

When claims are referred to agents for additional investigation or information, they should be given preferred attention. The information should be obtained at the earliest possible moment and the claim returned to the freight auditor by express, promptly, accompanied by a letter of transmittal.

AGENTS' RELIEF CLAIMS.

When amounts are charged to agents that cannot or should not be collected by them, application for relief should be made at once to the proper official. Promptness on the part of agents in making application for relief of uncollectible amounts, care in preparing claims and the energetic following up of the matter will obviate the necessity of carrying a large number of uncollectible items on their accounts current.

All claims for relief should be accompanied by a letter setting forth all the facts in the case; to this should be attached copies of the way bills or statements of waybilling, unreceipted freight bills, certificates of weight and inspection, original invoices or certified copies

thereof, as well as any other information that may be necessary to enable the official to whom they are sent to decide upon the correctness of the same.

The following claims for relief should be made to the freight auditor:

1st. Claims for relief of amounts erroneously charged to agents on account of freight traffic.

2d. Claims for relief of freight charges on material received for construction purposes.

3d. Claims for relief of charges on freight for contractors, graders or other parties with whom the company has a contract for the performance of work.

In the two latter instances a certificate should be made across the face of each unreceipted freight bill to the effect that the agent should receive credit for the amount charged. This certificate should be signed by the officer under whose supervision or direction the work is performed.

All claims for relief of charges on unclaimed, short or damaged freight should be made to the officer in charge of such claims.

When amounts are correctly charged to agents, but are for any reason uncollectible by them, the matter should be referred to the traffic department for adjustment.

Claims for relief of amounts advanced on company's material and supplies should be made to the officer in charge of the purchasing department.

When claims are received at the general office, they are registered and given a number. At the time the receipt of the claim is acknowledged, this number is communicated to the agent and should be noted upon his station records. This number should be referred to in all subsequent communications made in regard to the claim, and when amounts are carried on the account current or statement of uncollectible charges for which claim numbers have been received, the numbers, and the title of the officer by whom they are being investigated, should be given.

The following rules are intended to apply to the handling and settlement of overcharge and loss and damage claims, where two or more carriers are interested in the billing.

RULES GOVERNING INTERLINE CLAIMS GENERALLY.

The carrier against whom a claim is made should place upon the papers its own wrapper, which should not be disturbed by any of the other carriers in the course of investigation of the claim, nor should any other carrier place its wrapper outside of the one originally placed upon the papers.

The papers in the claim should be securely fastened to the wrapper by using a fastener placed at the upper left-hand corner. All papers attached in the course of the investigation of the claim should be attached in regular order, so that the last paper attached would be the first to be seen upon opening the claim.

No notation should be permitted to be made upon the back of papers, and any paper or papers once attached to the claim should not be removed or taken off in the course of investigation, either entire or in part; if any of the papers attached are larger than the wrapper, they should be folded in.

It is the custom on American roads that one carrier will not bill against another whose proportion of a claim is less than twenty-five cents; and where a clerical error of less than twenty-five cents occurs in the bill rendered by one carrier against another, no correction is made.

Vouchers paid by managers of fast freight lines and settled through their accounts between the carriers interested in such lines are excepted from the above rule.

It is desirable to have claims presented by the consignee to the agent of the delivering carrier. The carrier to whom claim is presented should have it supported by original bills of lading, paid freight bills, bill of claimant and original invoice or certified copy. The absence of any of this evidence should be explained.

RULES GOVERNING INTERLINE OVERCHARGE CLAIMS.

The carrier through which claim is presented should have the same authenticated by the original bill of lading or shipping receipt, and paid freight bill, or their absence satisfactorily explained; also a statement showing the amount of overcharge due from each carrier in interest, when practicable.

When claims for error in weight occur, the same should be settled on basis of actual weight, subject to the minimum or estimated weight (when such applies) provided for in classification or tariff. The overcharge may be paid and charged back to the carriers in interest by the delivering carrier, without reference of papers for authority therefor; provided, that papers be accompanied by a certificate of weight.

When overcharge occurs by reason of erroneous classification in billing, and claim for same is supported by the bill of lading and published classification with invoice or certificate of delivering agent, settlement may be made by the delivering carrier, and the claim charged back without previous reference of papers.

When overcharge occurs by reason of erroneous rate in billing, and claim for same is supported by published tariff in effect at time of shipment (which has been accepted by all the parties in interest), settlement may be made and claim charged back without previous reference of papers.

Erroneous or unauthorized rates on interstate traffic should not be allowed by receiving agent, but claimants should be referred to the carrier whose agent issued the bill of lading or made the unauthorized contract. Prompt notice should be given the proper officers of the carrier by whom the erroneous rate was issued or contract made.

If a terminal carrier (in the absence of a tariff) in good faith protects a rate supported by a bill of lading, and upon investigation it is found the rate was made in error, the claim should be charged to the carrier making the error.

Overcharges arising through errors of agents or other employes through improper routing or waybilling will be paid by the carrier employing such agent or employe, except that when contributory negligence on the part of other carriers can be shown claims shall be charged to the carriers at fault upon the basis of revenue. Should any carrier receive revenue on two hauls on such shipment, they shall refund the revenue one way.

When a shipment from another carrier is found to have been billed or sent to the wrong destination, and request for its return is made, and the shipment is returned to point of error, or to another point, the original billing stands; or should none exist, freight shall be charged for the carriage at the tariff rate and same shall be returned without charge. Should the proper destination of the shipment be beyond that to which the original billing is made in error, if the same rate applies, it shall be forwarded without additional charge. In the adjustment of claims under this rule, should the property have moved over the lines of a carrier or carriers implicated in the overcharge by reason of contributory negligence, but who refuse to bear their pro rata proportion, same shall be borne by the carrier whose agent originated the error.

In the handling of overcharge claims, should an undercharge be discovered in the original division of earnings, same shall be credited in the final apportionment to the carrier interested.

When a claim is presented by a consignee to delivering carrier for overcharge, and such overcharge is upon investigation found to be with initial or intermediate carrier, the initial or intermediate carrier at fault should make voucher in favor of claimant, and at the same time notify all carriers in interest of the payment so that they may close their records.

Claims for located overcharges should be charged direct to the company in fault.

Papers in all cases, including original claimant's receipt, must accompany bills made against carriers. It being understood in cases where delivering agents

only collect from consignees the correct amount of freight and charges, that the receipt of such agent or his cashier is to be considered as the original claimant's receipt. The certificate of the auditor or treasurer of a company that such agent has been credited in his accounts shall be accepted instead of receipt, where relief claims are so handled.

When bills for proportions of paid freight claims are presented to a carrier, they shall, if correct, be passed for payment within sixty (60) days.

When foreign bill of lading is protected by delivering road on account of connecting fast freight line, or on account of co-operative fast freight line composed of a number of railroad companies, one receipt of claimant attached to claim papers shall enable delivering line to secure settlement, and it shall not be required to take separate receipts for each railroad company forming part of said co-operative line.

An authority once granted, on the strength of which money has been paid which would not otherwise have been expended, should be honored in all cases and no repudiation will be allowed; but when the authorization is simply a clerical error, the error being apparent and no loss resulting therefrom, it should be susceptible of correction.

[NOTE.—The term "Carrier," as used in the foregoing rules, is intended to cover Railroad, Steamship, Fast Freight Line, or other Transportation Company.]

RULES GOVERNING INTERLINE LOSS AND DAMAGE CLAIMS.

The following are considered imperfect car seals, viz: absence of seal properly applied, broken seal, indistinct impression and blank seal.

An imperfect seal record is defined as follows: No record of seal, no record of marks or impressions on seal, no record by agents (or by conductors, if seal record is taken at stations where there are no agents) of seal upon one or more doors. It is understood that the

secure fastening of end doors on the inside of the car shall be considered as proper end-door security.

Cars used for local trade, or which are opened for repairs, ventilation, icing or inspection, shall not be considered as unsealed, if a perfect continuous seal record is shown from station to station.

When the seals or seal record are imperfect as shown on any portion of the line (as defined above), any claim for loss shall be charged entire to the carrier on whose line such imperfect seals or record are shown. If the seals or seal record are imperfect on the lines of two or more carriers, the loss, including the accrued charges, shall be equally divided between them, without reference to mileage or revenue. It being understood that no carrier shall be charged with a loss on account of an imperfect seal record, if investigation beyond the point of such imperfect record shows the seal to have been intact.

Any claim for loss which investigation fails to locate shall be prorated on basis of revenue from the point where the shipment last checked in good order to the point where the loss was discovered.

When a carrier checks and loads freight in good order at a transfer or junction point, and the carrier to whom it is delivered rechecks and finds the freight short under the delivering carrier's seals, the loss, including accrued charges, shall be divided between the delivering and receiving carriers on the basis of 60 per cent. to the former and 40 per cent. to the latter.

Loss of an entire package from a car, under the seals of the station where shipment was last checked, the car having passed over the lines of two or more carriers since it was last checked, shall be charged to the loading carrier 30 per cent., unloading carrier 20 per cent., and 50 per cent. prorated on earnings basis from the point where last checked to the point where loss was discovered.

When a shipment of liquids arrives at a junction point in a leaky condition, it is the duty of the delivering carrier to ascertain the exact loss and re-cooper

the packages so that they may be delivered to the receiving carrier in good order, exact weight being shown. If any subsequent loss occurs, the additional loss shall be borne by the carrier or carriers beyond the junction point.

Any claim for damage which investigation fails to locate shall be prorated on a mileage basis from the point where the freight was last checked in good order to the point where the damage was discovered. The mileage to be used in prorating to be that given in an official guide. The minimum distance chargeable to any one carrier not to be less than ten miles.

When a carrier checks and loads freight into a car in good order at a transfer or junction point and the carrier to whom it is delivered re-checks, finding the freight damaged or pilfered under delivering carrier's seals, the claim shall be divided between the delivering and receiving carriers, on basis of 50 per cent. each.

Any claim for unlocated damage by water shall be prorated on a mileage basis, irrespective of evidence of storms on any part of the lines, provided the loading or transferring carrier can show evidence of inspection of the car before leaving initial or transfer station.

When freight is transferred en route, claim shall be prorated between points where last transferred in good order and point at which damage is discovered.

When it is necessary to pay a claim arising from delay, the same shall be borne by the carrier upon whose line the delay is located. If delay is located upon the lines of two or more carriers, the claim shall be borne pro rata by such carriers, each paying such proportion thereof as the delay upon its line bears to the entire delay.

All cars loaded by carriers should be inspected before loading, and, if necessary, properly cleaned, that damage may not result from filth, waste, oil, grease or other substances. If damage results from failure to do so, it shall be charged to the carrier at fault.

Any loss or damage located at a transfer point shall be paid by or charged to the carrier whose employes

were in charge of the freight at the time the loss or damage occurred.

When a loss or damage at a transfer point resolves itself into a question of veracity between the employes of the carriers interested in the transfer, the claim shall be equally divided between such carriers.

Loss or damage located on the line of any carrier in whose hands freight is astray shall be charged to such carrier.

Claims arising through errors of agents, such as improper waybilling, forwarding, receipting, failing to note upon bill of lading "Shipper's load and count," "Released," or "Owner's risk," when so accepted, shall be paid by the carrier employing the agent at fault; except when contributory negligence, such as failure to promptly report over or short, or to carry out instructions calculated to remedy the error, can be shown upon the part of other carriers. In such cases the claim shall be equally divided between the carriers at fault.

When a shipment is delivered by a carrier to a transfer company or teamster for delivery to another carrier, and any loss or damage occurs while the property is in the possession of the transfer company or teamster, claim for same shall be paid by the carrier delivering the shipment to the transfer company or teamster. The question of collecting the amount of the claim from the transfer company or teamster shall be disposed of by the carrier making the delivery.

Loss or damage located upon the road of a carrier performing switching service for a compensation or otherwise at terminal points, or between connecting roads, shall be paid wholly by the carrier performing such switching service, provided that the placing of the car under perfect seal security in the consignee's yard, or upon the track from which it is to be loaded, shall constitute delivery. In case there is a damage or shortage under perfect seals, failure to check the contents shall not render a switching carrier liable for loss. When the switching carrier is the initial line, it is not required to check the contents, or do more than seal the

car and deliver it to connecting carrier in good order and under perfect seal security.

Any claim for unlocated loss or damage of property switched shall be settled under the appropriate rules, switching road being charged on the basis of a constructive mileage of ten miles in case of damage, unless its actual mileage is greater.

Any claim for loss or damage located by investigation shall be paid by or charged to the carrier upon whose line the loss or damage occurred.

At transfer points where a single check is agreed upon, the check of the receiving carrier shall be considered as that of the delivering carrier, or *vice versa*, each acting as the agent of the other.

In case of damage, checking carrier shall be charged upon the basis of a constructive mileage of ten miles, unless actual mileage is greater.

In checking the contents of through cars bearing initial or foreign seals, at junctions, transfer points or destinations, all overs and shorts shall be specifically reported within ten days to the carrier from which said freight was received; such carrier shall, in turn, report back to the initial carrier through the connections that handled the shipment. Any carrier neglecting to report within ten days is barred from making it after such limit and shall be charged with the amount of the loss, unless it can be shown that it occurred before the shipment reached that line. Over and short reports handled through the freight claim departments of destination lines shall be made to connecting carrier within thirty-two days after handling the shipment at destination, Sundays and legal holidays excepted. At junction points, where one agent acts jointly for two carriers, he must always protect each company alike in his check and notations.

When a loss or damage is found by a carrier under its connections' seals at an intermediate station, a notation of the facts must be made on the billing by the agent so checking, such notation to be *prima facie* evidence locating the point at which such loss or damage was

first discovered, and claims shall be prorated accordingly. Overs and shorts so checked shall be reported back to the initial carrier through the connections handling the shipment.

When freight upon which charges should be prepaid, but the amount of which is guaranteed instead of being prepaid, is forwarded over more than one road, the initial or guaranty carrier shall be responsible to its connections for the total amount of the freight and advances in the event of the inability of delivering carrier to collect; request for protection of guaranty to be made within six months.

When freight which reaches destination in apparent good order, and is unclaimed or refused, is sold for charges and expenses and the proceeds of the sale do not cover same, the deficit shall be prorated on the basis of earnings by the carriers interested in the carriage of the freight. Accumulated freight shall be disposed of without reference to other carriers.

All shipments of fruits, vegetables, melons or other perishable freight, refused by consignees on account of having been spoiled or damaged during transportation, upon which the carrier is unable to collect charges shall be sold to the best advantage, account sales attached to papers and claim for relief credited with the net proceeds of said sale. The remainder shall be prorated from point of shipment to destination upon revenue basis, unless it can be clearly shown that the loss was the result of neglect of one or more carriers in the line.

When a claim is presented to a carrier for loss or damage, and such loss or damage upon investigation is found to be with another carrier, the papers in the claim shall be sent to the carrier upon whose line such loss or damage occurred, and such carrier shall voucher direct in favor of claimant. In such case all carriers in interest shall be notified of the payment, that they may close their records.

When claims are presented for loss or damage to property which was loaded by shippers. or unloaded by

receivers, or which was both loaded and unloaded by shippers and receivers without a representative of the carrier being present, and the receiving or delivering line recommends payment, the check of the shipper or receiver shall be treated as if made by the carrier, provided affidavits are made by shippers and receivers of the correctness of their check.

Claims for located loss or damage shall be charged direct, all necessary papers accompanying the bill.

When granting authority to another carrier to charge proportion on the basis of mileage or revenue, the mileage or revenue of the carrier granting such authority shall be invariably shown.

When a proratable claim has been declined upon its merits and the amount recovered from any carrier through process of law, such amount, together with costs and special attorney's fees, shall be prorated from point of shipment to destination.

When an amount so recovered cannot be shown to be proratable, the case shall be referred to an arbitration committee, and the carrier or carriers decided by said committee to be at fault shall reimburse the defendant in the suit the full amount of verdict and costs, including special attorney's fees, less such defendant's proportion, if any, of the claim.

It is understood that the term "process of law" means any settlement by the court or attorneys interested after suit has been commenced.

Bills against foreign roads shall be, so far as practicable, attached to claim papers immediately on the top of and following the investigation, instead of being fastened on the back of the claim wrappers.

An authority once granted, on the strength of which money has been paid which would not have otherwise been expended, should be honored in all cases, and no repudiation will be allowed; but when the authorization is simply a clerical error, the error being apparent and no loss resulting therefrom, it shall be susceptible of correction.

FREIGHT AUDITOR'S ADVICE OF SPECIAL JOURNAL VOUCHER.*

This form is used for advising agents of amounts credited to them on account of way bills that have been charged in previous month's accounts, when the adjustment is made by journal entry in the office of the freight auditor.

Immediately upon receipt of advice of special journal vouchers, the agent should examine them carefully, and in the event the credit is not wanted, or they are found to be wrong in any particular, they should be returned to the freight auditor, accompanied by a letter fully explaining the facts in the case.

When the credit is found to be in order, and is fully understood, all of the station records affected thereby should be corrected in accordance therewith, and the notation "F. A. Journal Voucher No....." made opposite each item changed. The advice should then be filed away and preserved as part of the station records.

In the event a special journal voucher is canceled, the agent whose accounts are affected thereby will be notified of the fact forthwith. All of the station records affected by the change should then be corrected, and the word "Canceled" written across the face of the advice of special journal voucher, after which it should be returned to the freight auditor by first train mail.

FREIGHT AUDITOR S ADVICE OF SPECIAL JOURNAL BILL.†

This form is used for advising agents of amounts charged to them on account of way bills that have been charged in previous months' accounts, when the adjustment is made by journal entry in the office of the freight auditor.

Immediately upon receipt of advice of special journal bills, the agent should examine them carefully, and, in

* See Form No. 84, Appendix B.

† See Form No. 83, Appendix B.

the event they are found to be wrong in any particular, they should be returned to the freight auditor, accompanied by a letter of explanation.

When the debit is found to be a proper one, and is fully understood, all of the station records affected thereby should be corrected in accordance therewith, and the notation "F. A. Journal Bill No....." made opposite each item charged. The advice should then be filed and preserved as a part of the station records.

In the event a special journal bill is canceled, the agent whose accounts are affected thereby will be notified of the fact forthwith. All of the station records affected by the change should then be corrected, and the word "Canceled" written across the face of the advice of special journal bill, after which it should be returned to the freight auditor by first train mail.

INSTRUCTIONS TO CONDUCTORS.

Unless specially instructed to the contrary by a competent authority, conductors should not receive from agents and take into their trains for transportation between stations located upon the lines of the company freight of any description, unless the same is accompanied by a regular way bill or an authorized substitute.

Freight should not, under any circumstances, be moved on a memorandum way bill, or on any document the use of which is not authorized by the proper officer.

Whenever way bills are received by conductors for freight to be transported in their trains, which do not show the initials and numbers of the cars into which the freight is loaded, the conductor should see that this information is written in the spaces provided therefor on the way bill before leaving the station.

Conductors should not make any changes in way bills or their substitutes unless specially authorized in writing to do so by the forwarding agent or an officer of the company. When such authority is received the changes

indicated should be made and certified to by the conductor. The advice should then be securely fastened to the way bill and accompany it to destination.

Spaces are provided upon way bills and their substitutes to be filled in by conductors, showing the hour at which freight was received by them, the number of their train, the numbers of the stations at which the freight was received and left, the date and conductor's name. All of the information called for should be filled in by the conductor having charge of the freight.

In the event of miscellaneous charges accruing on a shipment of freight while in the possession of a conductor, such as for feeding and caring for live stock, icing refrigerator cars, unloading and reloading cars, etc., he should furnish the agent at the first regular station with full particulars thereof; he should also see that the agent makes a way bill for the miscellaneous charges; also that the proper notation is made upon the face of the way bill upon which the shipment is being moved. These two way bills should then be securely fastened together and accompany the shipment to destination.

When the way bill or its substitute directs that the freight should be weighed en route at any station, conductors should see that this service is performed. If, however, the scales at that particular point are out of order, or the yard is blockaded, or there is any other good reason why the car cannot be weighed at the particular station designated without subjecting the shipment to serious delay in transit, it may be weighed at some other station, provided there are track scales at or between the designated weighing station and the destination of the car. When the car is not weighed at the designated weighing station, the notation "Not weighed (stating the reason), to be weighed at..... station" should be made upon the face of the way bill. Freight should not be allowed to pass the designated weighing station without being weighed, if there are no track scales between it and the station to which the car is destined, or at destination.

When freight is weighed en route, conductors should see that the gross, tare and net weights are entered on the way bill or its substitute, in the spaces provided for that purpose.

When freight is left at any station short of its destination, the way bill or its substitute should be left with the agent.§ In the event freight is left at prepaid stations or sidings where a way-bill box is provided, the way bills or their substitutes should be left therein. If, however, no box is provided, the name of the place at which the freight is left and the reason for leaving it at such point should be noted on the face of the way bills or their substitutes, and they should then be left at the next station where there is an agent.

When freight is waybilled to and left at a prepaid station or siding, the fact should be noted on the way bill by the conductor. The receipt of the party to whom the freight is delivered should also be taken thereon. The notation should be signed by the conductor. The further notation should be made by the conductor "Received in good order the freight called for by this way bill." This notation should be signed by the party to whom the freight is delivered. The way bills for such freight should be delivered to the agent at the next regular station.

CONDUCTORS' RECORD OF FREIGHT LOADED AT STATIONS WHERE THERE ARE NO AGENTS—RETURN FOR FREIGHT LOADED*—WAYBILLING DIRECTIONS†—RECORD OF FREIGHT LOADED.‡

This form should be used by conductors for making a return to the freight auditor, issuing waybilling instructions and for keeping a record of all freight received for transportation by them at prepaid stations or sidings.

* See Form No. 4, Appendix B.

† See Form No. 5, Appendix B.

‡ See Form No. 6, Appendix B.

§ When through accident to a car, or for any other unexpected cause, freight is delayed en route, the agent at the station where it is delayed should forthwith notify the proper

The books of forms will be furnished by the division superintendent, who will advise the freight auditor of the commencing and closing numbers of the forms contained therein, and the names of the conductors to whom they are issued.

All freight offered for shipment at prepaid stations or sidings should be accompanied by full shipping directions in writing, and the freight should be properly marked.

Immediately upon receipt of the freight, this form should be written up by the conductor. A carbon sheet should be placed between the return and waybilling directions, also between the waybilling directions and the record. Thus all of the forms may be filled up at one writing.

Separate forms should be used for each consignment of freight. They should contain all of the information indicated by the form, in order that the agent to whom the waybilling directions are delivered may be enabled to properly waybill the freight. The return and waybilling directions should be signed by the conductor and the number of his train noted.

The return should then be detached and sent by first passenger train, in an envelope specially provided for the purpose, to the freight auditor, and the waybilling directions delivered to the agent at the first regular station, who will make a regular way bill for the freight and deliver it to the conductor before he leaves the station.

When loaded cars are taken into a train at prepaid stations or sidings during the night, it is expected that regular way bills for them will be found in the way-bill box at the first regular station, provided it is not a night office. When the regular way bills are found in the waybill box, the numbers of the waybilling directions should

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official and the agent at the station to which the goods are billed, of the fact and the reason for the delay. If the car is left at a siding where there is no agent, the conductor should report the facts to the agent at the first station he arrives at, and such agent should report the delay as above.

be entered upon the face of the way bills, and the waybilling directions left in the box. If regular way bills are not found, and there is no one at the station to make them, the cars should be set out and the waybilling directions left at the station.

In the event freight is received by conductors at prepaid stations or sidings for transportation to another prepaid station or siding, there being no regular station intermediate, an amount sufficient to cover all freight charges should be collected from the consignor. In such cases the amount collected should be noted on the return to the freight auditor and the waybilling directions. It should also be entered in the spaces provided therefor on the record of freight loaded. The return should then be sent to the freight auditor as in other cases, and the waybilling directions, together with the money collected, should be delivered to the agent at the first regular station, the receipt for the money being taken on the conductor's record of freight loaded, in the space provided for that purpose.

When freight is received at points not mentioned in the time tables, the distance from the point at which it was received to the station at which the regular way bill is to be made should be shown in the blank space immediately following "Destination."

Great care should be exercised to see that none of the blanks contained in any book is mutilated or destroyed. Each form is intended to cover a shipment of freight, and each conductor to whom a book is furnished is charged therewith, and the number of forms contained therein. Their preservation and proper use are, therefore, of the utmost importance. When all of the forms contained in a book have been used, the book should be turned over to the division superintendent. The unused forms should also be returned to the division superintendent whenever a conductor leaves the service of the company or is transferred to some other position. When the books are turned in they will be forwarded forthwith to the freight auditor by the division superintendent.

MILK SHIPMENTS.

Conductors who receive milk to be transported on milk tickets should see that a ticket is attached to each can, crate or other package before it is taken into their trains. Especial care should be exercised to see that the capacity of the package is not greater than is indicated by the ticket.

Milk tickets are provided with a stub, as indicated by the dotted line near the end of the ticket in which the eyelet hole is placed. The tickets should be canceled by the conductor before the milk is delivered at destination by tearing or cutting them off along the dotted line. The tearing out of the eyelet hole is not a sufficient cancellation. They should not be mutilated in such a manner as to obliterate any of the information contained thereon.

At the end of each trip, conductors should make up a separate package of the tickets from each station, noting on the back of the last ticket in the package the number of tickets contained therein. Each package should then be secured with a rubber band, and the collections from each train enclosed in a separate envelope specially provided for the purpose. The number of the train, names of the stations from and to which the tickets read, date and the conductor's name should be entered on the envelope in the spaces provided therefor. It should then be forwarded immediately to the freight auditor.

GENERAL INSTRUCTIONS.

Agents are required to make an account current—balance sheet. They will embrace in this the particulars of the amount to their debit and credit for freight business. In connection with their list of uncollected bills, they will note opposite each item the date of its receipt, and what measures have been taken to collect the amount, if the property was received before the date of closing the account current. In regard to missing property or bad order freight, the steps that

have been taken should be given opposite; also, the particulars of the property, such as "short," "bad order," etc. It is the duty of officers having the matter in charge to see that agents are promptly relieved of charges on account of freight not collectible by them, and in the event they do not perform this duty promptly and effectively, their attention should be called to the matter.*

All freight returns should be rendered and accounts kept in accordance with the rules and regulations of the company. Any case not covered by the same should be referred to the freight auditor for instructions.

All freight returns (or substitutes therefor) should be forwarded to the freight auditor so that they will reach his office at the time designated in the instructions governing the use of the forms.

All correspondence pertaining to the freight accounts should be addressed to the freight auditor. When replying to letters from him, his letter should be attached to the reply unless otherwise instructed. Papers should not be detached from correspondence without special permission.

The use of a pencil in making notations on letters, way bills, freight bills, station records or any other business document or paper, or in filling out receipts or returns of any kind, is forbidden. Pen and ink should invariably be used.

Red ink should not be used by agents for any purpose whatsoever on the returns rendered to the freight auditor. All corrections, alterations and additions made at headquarters are noted in red ink.

Unnecessary telegraphic correspondence should be avoided. Telegrams should be concise and to the point,

* Forms are especially provided for the use of agents in those cases where they desire that a voucher be made to relieve them from a charge that they cannot, or are not expected to, collect. See Form No. 82, Appendix B. The minutiæ to be gone through with in order to relieve agents of sums that creep into their accounts that they cannot collect are very fully gone into in the book "Fiscal Duties of Agents and Conductors," and need not, therefore, be referred to further here.

and sent only when absolutely necessary in order to protect the interests of the company or facilitate the dispatch of business.

When a record is not otherwise provided for, and there are no special instructions to the contrary, a letterpress copy should be taken of all returns, letters, statements, etc.

Great care should be exercised to see that all returns, letters, statements, etc., are carefully written and that they are not blurred in copying, mutilated or soiled in handling. In the event they are not perfectly clear and legible, they will be returned to the agent to be made over.

The use of stamp signatures on receipts or returns is prohibited. Subordinates who are legally authorized to sign for another should sign their own name in full underneath. This is necessary in order that the identity of the person who issues the receipt or signs the return may be established beyond question.

Particular attention is called to the necessity of practicing the greatest economy in the use of all books, blanks and other stationery used in connection with the freight accounts. They should be used only for the purpose for which they are intended.

Particular attention should be given to the instructions accompanying the various blanks relative to their use. In case there is any doubt as to the proper use of any of the forms, the matter should be referred to the official under whose instructions they are used, before proceeding. Before sending forward any of the various returns rendered to the freight auditor, agents and others should be careful to see that they are absolutely correct in every particular. All notices and correspondence from the freight auditor's office should be attended to promptly; all of the station records should be corrected in accordance with all proper notices of errors and omissions which may be received, and a systematic method should at all times be used in connection with the station work. In this manner time, unnecessary labor and expense will be saved.

Full reference should be noted on all station records of all notices of errors and omissions, over and short freight returns, claims, enquiries or communications of any kind relating to freight forwarded from or received at the station. A memorandum should also be kept of all duplicates of receipts for freight, bills of lading, freight bills, receipts for prepaid charges, etc., that are issued, as well as the name of the person to whom they are sent.

Bills of lading, circulars, tariffs, correspondence and special instructions should be carefully preserved at stations. When tariffs or circulars are canceled or expire by limitation, agents should mark the date of expiration across the face of same. They should not be destroyed, however, as they form an important part of the station records.

Traveling auditors are authorized to give instructions as to the manner of keeping station accounts and of rendering returns. Their instructions should be observed.

Agents may give proper information to shippers and consignees in regard to their own business, but no information should be given regarding the station earnings, account books, records, divisions of through rates or correspondence, except to a duly authorized employe of the company.

Particular forms are provided for making stated returns; such returns will not be accepted on forms other than those provided for the particular business to be reported. Employes should keep themselves fully supplied with all the blank forms necessary for the transaction of the business of their positions. In the event there is no business to report on a form, unless specially instructed to the contrary, a copy of the form, properly headed, dated and signed, with the notation "No business" written across the face thereof, should be sent to the freight auditor. When instructed that it is unnecessary to send in a copy of the form, a postal card notice* should be sent in lieu thereof.

*See Form No. 3, Appendix B.

It should be sent forward so that it will reach his office on the morning of the day upon which the return for which it is a substitute is due.

Books should not be abandoned until completely used up. There is no reason why returns for a month should not be kept partly in an old book and partly in a new one, if such a separation cannot be avoided without waste.

When a book or record is full, the filing thereon should be completed, so that it may be referred to conveniently and quickly. It should then be filed away in a dry and secure place for preservation and use when needed.

The spaces provided in blanks, books and records, for inserting places, dates, signatures and other details, should be filled up according to their intent and purpose by the person who writes up the form. Numerals should never be used to indicate months.

In the event passenger fares are collected on freight trains or otherwise on account of notations made on way bills, or for any other reason, they will be reported in accordance with the instructions of the officer in charge of ticket accounts.

No forms or styles of receipt for money should be used except those authorized by the company. No money should be collected without giving a receipt therefor at the time and upon the blank expressly provided.

[NOTE, referred to on page 128—A saving might be effected at Junction stations where freight is rebilled, by turning over the original way bill to connecting line, instead of furnishing a freight bill for each consignment. This would necessitate instructions to billing agents to enter on any particular way bill only such shipments as were to be delivered to a single connecting carrier. After the freight has been waybilled out, the original way bills should be returned to the agent who furnished them. A daily statement should be made of all way bills received and delivered and settlement between the two lines in interest made in accordance with such statement, either between the agents or through the accounting department.]

CHAPTER VIII.

FISCAL AFFAIRS OF ENGLISH RAILWAYS.

Goods (freight) traffic includes general merchandise and cattle (live stock) conveyed in goods (freight) trains.

Mineral traffic includes coal, coke, lime, etc., conveyed by mineral trains.

Under the caption of "Station Accounts of Traffic," the records kept at the stations and the returns furnished to the accountant of the company are divided into two departments, viz.: Goods department and mineral department.

GOODS DEPARTMENT.

When goods are offered for shipment they are accompanied by a consignment note (shipping ticket) which specifies the nature of the goods, as well as the conditions under which they are accepted for conveyance. These conditions are printed on the form. The consignment notes are sometimes bound into books of convenient size for the use of the public, and arranged so that a receipt for the goods delivered to the company may be obtained on a perforated counterpart (stub). Several forms of consignment notes are used, varying according to the nature of the traffic offered and the conditions under which it is accepted for conveyance. The consignment notes are numbered consecutively, and when the invoice has been made, the number of the invoice is noted thereon. It is the duty of the warehouseman, or checker (receiving clerk), to see that the consignment notes are correctly filled up, that the names and addresses, or marks, given therein correspond with those

on the goods, and that the nature of the consignments, quantities, weights, etc., are correctly inserted. The owners' names (initials) and numbers of the wagons (cars) into which the freight has been loaded are then entered on the consignment notes, which are then passed to the invoice (way bill) clerk, and the invoice (way bill) is made therefrom.

The foundation of the accounts of the goods department is the invoice (way bill), which shows all the particulars in connection with the consignment shown on the consignment note, including the number on the consignment note (this facilitates reference in case any question arises as to the correctness of the invoice), as well as all charges incidental to the transportation of the goods. A tissue copy of all invoices is taken and retained by the forwarding agent. The invoices are sent forward by mail to the delivering station so as to reach that point not later than the arrival of the goods called for thereby. An exception, however, is made to this in the case of goods of a light nature destined to intermediate stations and of which there is not sufficient to make a wagon (car) load. Goods of this character are usually conveyed in the van (caboose) of the train. The invoices in such cases are marked "Van," and an additional form called a guard's (conductor's) way bill is filled up, to which the invoice is attached; upon the latter form are inserted the particulars as shown by the invoice. It is the duty of the guard to check this way bill with the invoice and goods, and he is held responsible for delivery to the person in charge at the destination station, taking the receipt of the party to whom delivery is made on the way bill. When thus completed, the way bill is sent to the goods manager (division traffic manager).

The date and hour of the arrival of the invoices at the delivering station are noted thereon, as well as the date and hour of the arrival of the goods. The goods upon arrival are checked with the invoice, after which it is carefully examined as to the correctness of the weights, rates and extensions. Any sign of damage or discrep-

ancy in the condition or quantity of the goods is noted on the invoice and at once reported to the sending or trans-shipping station. When the examination is complete, the invoices are written up in a register (freight received book) kept at the station for that purpose; this book gives the particulars of all invoices received. It is also invaluable as a check upon the accounts. Over goods (freight) are entered in a book kept for that purpose by the checker (receiving clerk). Weekly advices of goods on hand, as well as of missing goods, are sent to the goods manager's department, where they are compared with similar returns from the other stations and such action taken as may be necessary.

Goods for trans-shipment (transfer) at junction stations are registered in a transfer book which shows full particulars of the goods as well as the dates received and forwarded. Upon the face of the invoice is stamped the name of the station at which the transfer was made, giving the date, together with the marks (initials) and numbers of the wagons (cars) into which the goods are reloaded. Goods are carefully inspected at transfer stations, and if their condition is found to be otherwise than that shown by the invoice, it is noted upon the invoice, transfer book and delivery sheet before a receipt is given for them.

Charges paid out by the forwarding agent for any purpose, and charges for material or services furnished by the carrier, are entered on the invoices as "Paid ons" (advanced charges). Paid ons are divided into two classes, viz.: paid ons and paid ons not paid. The former represent money that is actually paid out at the forwarding station, such as cartage charges or charges of other companies advanced to them when goods are received for reshipment. "Paid ons not paid" represent amounts accruing to the carrier for service performed outside of the hauling of the goods, such as loading freight, storage, wharfage, etc.; also for material, such as sacks, meat cloths or other articles supplied by the company for which a charge is made. These latter charges are billed out as "Paid on" and "To pay," in

which event the charge is collected at the time the goods are delivered.

Live stock is handled upon type numbered tickets (serially numbered) instead of invoices, a counterpart (stub) of the ticket being retained by the forwarding agent as his record.

The manner of delivering goods at destination varies. Some are carted by the company's carman (drayman), who is in all cases an employe of the company; some are delivered from the warehouse (freight house) direct to the consignee; some are unloaded direct from the cars into the warehouse of the consignee. The usual method at all stations is for delivery to be made by the company's carman to all consignees residing within certain boundaries, unless specially advised by consignees that the goods are to be put into the warehouse, in which event rent is charged for the accommodation. After the invoices have been checked with the goods, examined and entered in the register (freight received book) those covering goods to be delivered by the carrier are entered upon the "Carman's Delivery Sheet," which shows name of sender, name and address of consignee, description of goods, weight and charges, one column being provided in which to show the total amount of charges to be collected, and opposite the entry for each item a blank space for obtaining the receipt of the party to whom delivery is made. If charges have been prepaid or consignee has a ledger account, it is so stated on the delivery sheet. The total weight and charges to collect on these sheets are entered in a cartage register and the carman's (drayman's) receipt obtained therein before the goods are taken away. When delivery has been made and the completed sheets, which are type numbered, are returned by the carman, they are examined as to signatures and the correctness of the cash collections and then fastened in skeleton guard books (binders or files) for reference. In the case of goods not to be carted and goods for parties residing outside of the delivery boundary, printed advice notes are used, and when these are delivered by the company's messenger

the consignee's acknowledgement is taken. In the case of goods removed from the company's warehouse by consignees, a record is made in the Warehouse Book and consignee's receipt is taken therein when goods are delivered. A separate book called the Grain Warehouse Book is kept for grain business and the receipt of consignee taken therein when the grain is delivered. Goods that are invoiced "to await order," or goods that are likely to remain on hand more than a week, are entered in the Warehouse Stock Book, which is checked every week with the goods on hand and carried forward to a new account each month. Charges for wharf or warehouse rent are entered in columns provided for this purpose. All received shipments as they are entered in the delivery sheets or in the warehouse books are numbered progressively, the progressive numbers being noted on the invoices.

The accounts of the goods department are divided, for the purposes of cash collection, into two sections, viz.: Porter's (cash) and Ledger Accounts. The former include cash business collected by the agent or his representative; the latter credit business for which collections are made monthly through the Accountant's Office.* In connection with Porter's Accounts are used the Porter's Ledger (cash book), which shows the cash debits and credits of the station for all kinds of business; the Warehouse Book (freight received book), for freight removed by consignees; the Cartage Register, which shows the weight and charges for freight delivered by draymen; an Extras (miscellaneous) Book, in which is kept a record of amounts accruing to the company not appearing on an invoice; also a Porter's Cash Book (memorandum cash book), in which are entered all amounts collected at the station on both inward and outward traffic. Receipts for money are not given until the proper entry has been made in this book. A Porter's Outstanding Book (record of uncollected charges) is also kept, entries being made therein from the records of freight forwarded and freight received, to avoid

* The Accountant corresponds to the Auditor in America.

carrying them forward in the latter books. Collections when made are entered in the Porter's Cash Book (memorandum cash book) and posted therefrom to his outstanding book.

In the case of ledger accounts, a statement of account showing the amount due from each patron (forwarded and received business separately), is rendered monthly by the agent to the accountant, who examines the same, records it and sends it to the customer. To facilitate the collection of these accounts, the stations are grouped into districts and a collector appointed for each district. He is advised by the accountant of the respective amounts of the bills sent out. The only books which he keeps are a cash book and a ledger. As the amounts are collected they are forwarded to the bank, and are accompanied by a daily advice of collection, the collector taking a tissue copy of the advice to be forwarded to the accountant.

RECEIPTS FOR MONEY.

Adhesive forms of receipt, stamped and unstamped, are supplied in books by the accountant. These have perforated counterparts, are type numbered consecutively and are intrusted only to clerks whose fidelity is guaranteed. It is the duty of the chief clerk or cashier at each station to examine the receipt books daily, and to check the counterfoils (stubs) with the cash book, and in the case of ledger accounts with the daily advice of collections. When a receipt book has been filled up, the clerk in charge is required to certify at the end thereof that the entries on all the counterfoils have been duly accounted for; the book is then returned to the accountant. The company's carmen are not permitted to have possession of the receipt books; bill heads or carriage notes (blank receipts) are provided for use in cases where shippers or consignees desire receipts for amounts paid to carmen. Carmen do not give receipts for amounts collected by them unless specially requested to do so.

AGENTS' RETURNS FOR GOODS TRAFFIC.

At the commencement of each month, agents are required to furnish the accountant with returns for the goods and live stock traffic of the previous month. Abstracts of the forwarded goods are made from the tissue copies of the outward invoices; those of received goods are made from the inward invoices. Abstracts of live stock shipments forwarded are made from the counterparts of tickets issued; those of live stock received are made from the tickets received. Live stock traffic is reported separately from goods traffic. The same is true also of local and foreign (interline) traffic.

When the abstracts are completed, the totals are transferred to the local and foreign (interline) summaries. Foreign (interline) traffic is classed as "light" and "heavy" and each of these entered on special summaries. The totals of the "light" summaries are entered at the foot of the "heavy" summaries and included in the totals of the latter. These returns are due by the sixth or seventh of the month. Invoices received after the month's returns have been completed, if they affect the debit, are taken into account in the following month as "omissions" (way bills carried forward). In addition to the returns made to the company's officials, similar returns are also made to the clearing house for foreign traffic. Transfer summaries are rendered by junction stations covering business rewaybilled at such station, the business waybilled in being reported on a separate blank from that waybilled out; the amount of paid ons (advanced charges) on the in and out shipments should agree.

Differences discovered in billing are treated as under or overcharges, the invoices being abstracted at the original figures. A record of undercharges is kept in the Undercharge Register, inward and outward business separately. Record of overcharges is kept on the overcharge sheets. No alteration or erasure of the figures on goods' invoices is allowed. Monthly summaries of under and overcharges are rendered to the accountant,

same being made from the register and sheets; the totals of the returns should agree with the totals of these records.

A monthly return called the omission sheet is rendered, which shows items taken into account to correct errors or omissions in previous month's abstracts.

When the various summaries have been completed, the totals that affect the station debit are entered in the Monthly Advice of Totals, which is sent to the accountant with the other monthly returns.

A "debit list" is rendered monthly, which shows how the debits on account of invoices (way bills) and extras (miscellaneous) have been disposed of or distributed for collection; this return in reality constitutes the station's gross credit statement, showing how the debits to the station have been taken care of.

Two lists, giving names, dates and amounts of ledger accounts not collected by the end of the month in which they are due, are sent on the second day of each month, one to the accountant and the other to the general manager, with an explanation as to why not collected. A list of porter's (uncollected cash) items outstanding three months or more is sent each month to the general manager and goods manager (traffic manager), with an explanation of the delay in collection. A summary of porter's outstandings (uncollected bills) is also sent monthly to the accountant. Accounts for collections made by carting agents (transfer companies) are made monthly, showing the debit and credit items and balance. These are sent to the accountant with the debit list, first being certified to by the company's agent. An agent's monthly cartage account is rendered, showing the total weight of each class of goods carted by the company carmen (draymen) during the month; this is also sent to the accountant, by whose department the allowance for cartage (amount to be paid draymen) is calculated at agreed rates. The amounts are then credited to the agent's account, recorded and sent back to the agent for payment. Accounts due to or from other railway companies for cartage at junction or

transferring points are also settled through the accountant's office.

Beside the monthly returns, agents also render to the accountant a "daily advice of collections," which is forwarded on the day following that to which it refers. This return shows the total amount of cash collections, as per the Porter's Cash Book (memorandum cash book) and the deductions therefrom on account of paid ons (advances), refunds, amounts paid in settlement of claims, etc.; also all other items affecting the Porter's Ledger (cash book). It should also show any items of a miscellaneous nature which may not be included in the Porter's Ledger Debit. Such items should be entered in red ink to distinguish them from the regular entries. The month's total of the cash and credits of this return (exclusive of the red ink figures) must agree with the totals of the Porter's Ledger (cash book).

MINERAL DEPARTMENT.

When mineral traffic is offered for conveyance, the senders (consignors) are requested to make a declaration of the weight loaded in the wagon (car). The form upon which this declaration is made answers the purpose of a consignment note, as it gives all necessary information for invoicing (waybilling) the shipment. The handling of mineral traffic at the various stations differs somewhat from the handling of goods traffic, inasmuch as the agents have nothing to do with the assessment of the charges nor with the collection of the revenue derived therefrom, unless especially instructed to do so by the person in charge of the mineral department.

AGENTS' RETURNS FOR MINERAL TRAFFIC.

Abstract of mineral traffic forwarded, accompanied by the declarations of weight furnished by the shippers, are sent to the Mineral Manager's Office daily, and summaries thereof daily, weekly and monthly. The daily local and foreign abstracts are made from the tissue

carrier require that he should make prompt and full settlement of every just and proper claim. Patrons expect this. But difficulties intervene. Diligent enquiry and investigation must be made in every case before payment can be made, lest an improper or unjust claim be allowed. This necessitates a personal examination into the merits of every claim. Thus, if the claim is for an overcharge, the carrier must, by reference to the books and papers, ascertain if an overcharge really occurred, and, if so, the amount thereof; also who was responsible therefor, and the disposition that has been made of the money. This requires time and careful enquiry. In the same way, if a claim is presented for loss or damage, the carrier must ascertain every particular connected with the transaction, as to when and where the goods were delivered and their condition at the time of delivery; afterward he must follow them, step by step, for the purpose of finding out where the loss or damage occurred, the occasion thereof, whether avoidable or otherwise, including all other particulars. This is necessary to prevent the carrier being imposed upon and to enable him to find out the cause of the mishap. This last is quite as important to him as the settlement of the claim is to the patron. Upon it hinges the efficiency of the service, the responsibility of the employe, the faithful discharge of duty. These investigations require time and must be pursued methodically. Innumerable letters must be written to agents and railroad

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allowing cars to stand upon the company's side tracks beyond the designated time; proceeds of the sale of manure, etc.; extras are also derived from the use of weighing machines (scales) at stations where these machines are located. When minerals are passed over the company's machines (scales) all the particulars of the transaction are recorded in a book kept for that purpose, the entries being numbered consecutively; books of tickets, type numbered, with perforated counterparts (stubs), are provided by the company for the weighing of special traffic such as that carried at station rates (i. e., a special rate without regard to quantity), as well as other goods of which the consignees desire to know the weight. These tickets are issued by the company's weigher, the charge for the service being entered thereon. Under this head also may be included the revenue derived from sacks for the conveyance of grain and seed, which are provided by the railway companies for their patrons upon application at the stations. A small charge is made for hire, and demurrage is charged if the sacks are retained beyond the time allowed, or if they are returned unused, or returned full and afterward removed without being shipped. Both hire and demurrage charges are entered on the invoice when possible. When this cannot be done, they are taken up as extras. Books are kept at the station in which to take receipts from the parties to whom sacks are let out and for filled sacks delivered to consignees. Two sack abstract books are kept, one of which shows as a debit all sacks received from headquarters or turned in by customers, and as a credit all sacks forwarded to other stations or otherwise disposed of; the other book shows the filled sacks received from other stations and their disposition. Monthly sack abstracts and a summary are made up and sent to the accountant, who checks them, the forwarded against the received (in the same manner as the regular goods summaries), and includes the amounts in the agent's account. Particulars of the items taken to debit as "Extras" are entered in the "Extras Book" (a record of miscellaneous collections). The amount

shown by this book for the month is carried to the "Agent's Monthly Advice of Totals" (balance sheet). The extras are shown on this monthly advice of totals under two heads, viz.: sack demurrage and all other extras. The disposition of the money collected as extras is also shown on the "Debit List."

ACCOUNTING DEPARTMENT.

In its relation to freight traffic this department embraces the Goods and Mineral Audit Office and the Station Ledger Office, final results being passed to the Bookkeeper's Office.

All of the books connected with the Accountant's Office are kept on the double entry system; that is, every debit in the general ledgers has its corresponding credit or credits therein, and *vice versa*. Under this system all items to be entered in the general ledgers are collected from subsidiary books and documents into journals and are posted from the journals into the ledgers. Thus the journals contain a condensed record of the whole of the company's financial transactions; they supply also reference to books or documents by which details, or origin of entries, may be traced.

The Goods and Mineral Audit Office takes charge of the station debits; the Station Ledger Office takes charge of the station credits.

THE GOODS AND MINERAL AUDIT OFFICE.

This office deals with returns under four heads: (1) local goods and live stock traffic; (2) foreign goods and live stock traffic; clearing house and private settlements; (3) mineral traffic, and (4) mileage and demurrage of working stock. When returns are received in this office, the first step is to check the additions of those portions of the summaries that affect the debit; also to see that the totals are carried correctly to the Advices of Totals, and that the totals of the latter agree with the Debit Lists as regards inward to pay (local unpaid), outward paid (local prepaid), extras (miscellaneous) and

paid ons (advances). Record is made of any difference found; the agent is advised and the difference adjusted, if possible, before the account is closed. If this cannot be done, the agent is charged and any necessary correction made in a subsequent month. In the case of local business, the summaries are arranged in the accountant's station order and the totals of the forwarded summaries are checked against the totals of the received. If any differences are found, the abstracts are referred to. Abstracts are not examined unless differences are discovered between the summaries. Practically the same method is pursued with each set of summaries, i. e., Local Goods Summaries, Live Stock Summaries, Local Transfer Summaries, Under and Overcharge Summaries, etc.

Foreign business is settled in two ways: (1) directly between the companies in interest; (2) through the clearing house. In the former case one company submits to the other a statement of the business, which statement is carefully checked and examined, and if found to be in order, settlement is made based upon the figures contained therein. In the other case, monthly abstracts are rendered directly from the stations to the clearing house; the forwarded abstracts of one company are checked against the received abstracts of the other. Any differences discovered are recorded and the stations interested are notified through the audit offices of the respective companies. The audit offices take a record of the differences, to see that they are properly adjusted in future settlements. If the audit office finds that its agent was correct, the clearing house is so advised. If the agent is in error, and the change affects the debits or credits of the other road, particulars are retained at the audit office in what is known as the Foreign Inaccuracy Register. If the difference affects only the debits or credits of their own line, it is handled through the Station Omission Sheets. If these clearing house statements of errors are returned to them before it closes the monthly accounts, the differences are included in the regular monthly settlement. If too late to be included

in this manner, they are classed with the outstanding differences. The clearing house determines the proportion due each company and sends advice to the accountant upon an agreed date, showing amounts due to or from the clearing house. These amounts must be settled for as stated by the clearing house, and any corrections found necessary are made in a subsequent month's account. When the clearing house figures are received in the audit office, they are combined with the local business and are charged to the station.

THE STATION LEDGER OFFICE.

The station's Daily Advices of Collection, with the documents connected therewith, may be said to constitute the basis of the daily work of the Ledger Office and enable it to check the cash and other credits pending the receipt of monthly returns. These advices are compared daily with the statements from the bank, to see that they agree with the amounts entered in the latter. Documents upon which claim for credit is based, such as overcharge vouchers paid, authority for allowances to the station for refunds, etc., which should accompany the Daily Advices of Collection, are checked therewith to see that the amounts agree, and are inspected to see that proper authority and signatures have been obtained. The cash and other credits thus arrived at should agree with the totals for the month of corresponding entries in the various summaries and the debit lists.

The debits against the stations, arrived at by the Goods Audit Office, are entered in the Goods Traffic Abstract Book; the Station Ledger Office also enters in this book the corresponding items from the debit lists and summary of paid ons (advanced charges), the latter entries representing credits allowed. When the clearing house figures are received in the Audit Office, they are combined with the local business and charged to the station. The status of the station account is finally shown in the Account Current Ledger. A separate account is kept therein with each station showing all the

debits and credits, and at the end of the month the balance, debit or credit, is ascertained by footing the two sides of this ledger.

The principal duty of the Accountant's Office in connection with the returns for mineral traffic is to apportion to other companies their share of the earnings on foreign mineral traffic. Statements of the traffic are furnished by the Mineral Manager's Office, each company's proportion is computed and statements are made, copied and forwarded to the other companies in interest; thus settlement of the foreign mineral traffic is made without the intervention of the clearing house.

CLAIMS.

When moneys for carriage (transportation charges) have been collected and remitted and an overcharge in connection therewith is afterward discovered, an application for authority to refund the amount is made by the agent and sent to the accountant if it be an error in collection, or to the goods manager if it be an overcharge in the weight or rate. Authority to deduct the amount from a subsequent day's cash receipts is then sent to the station by the official to whom application was made, with instructions to repay the amount, take a receipt, recharge the amount by invoice (way bill) to the debit of the accountant, and to attach the receipt and authority for the refund to the recharge way bill. These recharge way bills are sent to the Station Ledger Office and there recorded in the Goods (Freight) Claims Register, the authority for refund, receipts, etc., being examined before the record is made. The papers are then sent to the Goods Manager's (Division Traffic Manager's) Office and checks are drawn on the company's bankers and passed through the secretary's cash book to clear the debit against the Accountant's Office. Foreign claims are scheduled (sent) to the clearing house for division after having been registered in the office of the goods manager.

Claims relating to loss or damage are submitted to the goods manager (division traffic manager) on a

special form provided for the purpose, to which all correspondence and copies of the invoices (way bills) must be attached. When the goods manager authorizes the station to settle the claim, the amount paid is deducted from the receipts and recharged to the accountant on an ordinary invoice (way bill), to which the original claim, the goods manager's authority and claimant's receipt are attached. A claims register is kept at the principal stations, in which all claims are entered, being numbered progressively. This register gives all the particulars in connection with the claim, including the date submitted to the goods manager, whether paid or declined, and if paid, the date and amount. In the case of claims on account of foreign (interline) traffic, amounts paid on account of loss, damage or delay to goods are apportioned between the companies interested by the clearing house upon an agreed basis. When the question of liability is doubtful, the loss is usually borne by the companies whose lines intervene between the point of loading, or where the goods were last seen uninjured, and the point at which the damage was first discovered or reported; the loss being divided between the companies according to mileage, or in such other way as may be decided by the railway clearing house "Arbitration Committee." This is a tribunal to which disputed cases may be submitted.

The authority given to agents to make refunds, referred to, is issued by the goods manager or accountant, as the case may be, on a special form called a Refund Voucher. These forms are kept in books and are type numbered, consecutively; a counterpart, or stub, is retained and when the agent's recharge invoice (way bill) is received with the original authority attached, the latter is checked against the counterpart. If amounts for which authority to refund has been given are not recharged within a reasonable length of time, the refund voucher is recalled.

APPENDIXES.

APPENDIX A.

DEMURRAGE, STORAGE CHARGES, ETC., AS ENFORCED AT JUNCTION POINTS UNDER ASSOCIATION RULES AGREED TO BY RAILROADS INTERESTED.

The following demurrage rules were adopted at the 88th session of the Rate Committee of the Southern Railway and Steamship Association, to take effect November 1, 1899:

"Concerning package freight unloaded into depots or warehouses:

"1. All package freight which is not removed by the owners thereof from the custody of the railroad company within forty-eight hours, not including Sundays or legal holidays, computed from 10 o'clock a. m. of the day following the day of arrival, shall be subjected thereafter to a charge for storage for each day or fraction of a day that it may remain in the custody of the railroad company, as follows:

"Shipments of less than carload quantities, one cent per hundred pounds per day, with no charge less than ten cents per package.

"Shipments of carload quantities, five cents per ton of 2,000 pounds per day.

"The right being reserved to store such property in public warehouses at the risk and expense of owners.

"2. Concerning loaded cars to be unloaded by consignees:

"Bulk meats, bulk grain, hay, cotton seed, lumber, lime, coal, coke, sand, brick, stone, wood and such other freights in bulk or otherwise as it may be a stipulation of the rates thereupon, or contract for the transportation thereof, or where it is the custom for cars to be loaded or unloaded by the owners of the property, which is not unloaded from the cars containing it within forty-eight hours, not including Sundays or legal holidays, computed from 10 o'clock a. m. of the day following the day of arrival, shall be subject thereafter to a charge for demurrage of one dollar for each day or fraction of a day that said car or cars remain loaded in the possession of the company, by whom to be delivered as the last carrier at interest; it being understood that said car or cars are to be placed and remain accessible to the consignee for the purpose of unloading during the period in which held free of demurrage, and that when the period of such demurrage charge commences they are to remain accessible to the consignee for unloading purposes.

"3. The fact of said storage or demurrage charges being accessible in conformity with these regulations may be stated by the delivering roads in their advise to consignees of the arrival of freight.

"4. When loaded cars are placed for delivery, and remain in position enabling it, and owners failing to unload the freight therefrom within the time specified by these regulations, thereafter refuse to pay the demurrage accruing thereon, the railroads shall refuse to place other loaded car or cars for such consignees until they pay the accrued demurrage and obligate themselves to promptly pay all similar charges that properly accrue in the future.

"5. When cars that have reached their destination as per bill of lading, are turned over by the terminal road to a connecting road at the same place for the placing thereof upon its tracks or sidings, private or otherwise, to enable delivery, it shall be the duty of such connecting road to collect the demurrage charges herein established as per the advise of the amount due given it by the delivering line, and if delivery to consignee is not immediately made, the said connecting road shall assess and collect demurrage in accordance with these rules; it being understood that the delivery from one road to another for the purpose named in this paragraph does not

create a new period of free holding of the car or cars for either forty-eight hours or any part thereof, unless said transfer of the car has been made within the period of forty-eight hours free storage originally allotted, and then such portion thereof as remains unexpired will be allotted to the road to whom the transfer has been made for delivery purposes.

"6. Concerning loaded cars in transit, held at intermediate points on their route, by notation on manifests or by notation on original bill of lading when being to 'order' containing instructions to 'notify' parties at said intermediate points:

"All loaded cars are understood and expected to receive transportation with due diligence and freedom from delay other than that exhibited in the current freight schedules or resulting from accidents liable to ordinary transportation over the railroads of the line or route covered by the bill of lading given, or manifests made for the property.

"The holding of loaded cars at intermediate points of transit upon the request of shippers or consignees or of parties at said intermediate points is forbidden. Such stopping and holding can only be by order of the transportation department at interest, or in compliance with law as may be required in due form (always excepting such stoppage as may be necessary to recover and properly remove misdirected freight).

"Railroads are forbidden to assent to or permit loaded cars as described herein to be held at either of their termini or along their line.

"7. In order to give proper legal force to these regulations against possible adverse rulings or decisions of courts in either of the states covered by the association's territory as applicable to the traffic herein embraced, all bills of lading issued by the roads of this association shall contain the following stipulation:

'"And it is further agreed that after due notice to the consignee or owner of the arrival of the property described herein at the destination or point of delivery named in this bill of lading, and a reasonable period allowed thereafter for its removal from warehouses or cars, storage charges as usually applicable at such point of delivery may be made and collected on the property remaining undelivered, and such demurrage charges made and collected on loaded cars as the delivering road may have established.'

"And all railways interchanging business with this association are to be advised that this additional clause is to be incorporated in all bills of lading given for property deliverable within the association's territory commencing with the date that these regulations take effect.

"8. It shall be the duty of the commissioner, through his inspectors, to ascertain if these regulations are complied with as pertaining to all traffic intended to be governed thereby.

"If any violations occur, the road guilty thereof shall be subject to the penalties prescribed for violations of other regulations of the association's agreements.

"9. Agents will be governed accordingly, making reports of all collections for storage and demurrage to their auditing department."

In order to hasten the loading and unloading of cars, and otherwise expedite business, and secure uniform action among railroads having a common business, associations may be, and are, formed under a superintendent or manager appointed by the carriers interested. It is his duty to enforce the rules and regulations as they may be agreed upon by the companies interested, including charges for freight in car loads, or in railroad warehouses or on their platforms, held beyond a specified time. Such associations are common, and while their rules and regulations vary, they are in general such as to compass the end needed, namely: prompt disposition of freight on the part of shippers.

The rules and regulations that follow are to-day in force in one of the greatest railroad centers in the world, and comprise, generally, the objects aimed at by all similar associations. These rules and regulations, it may be observed, are not necessarily confined to railroad centers, but are equally applicable to the business of carriers at every station or siding where they do business. They are as follows:

Freight in carloads is subject to car service charges, and freight held in railroad warehouses or on platforms is subject to storage charges, in conformity with the following rules and regulations:

Free Time.—(*A.*) Forty-eight hours will be allowed for the loading or unloading of cars.

(*B.*) When the same car is re-loaded, ninety-six hours will be allowed for unloading and re-loading.

(*C.*) Forty-eight hours free time will be allowed on storage tracks of railroads bringing cars into territory of the Association for the placing of reconsignment or switching orders, but this will not apply when cars are moved from one delivery track to another for accommodation of consignees.

Computing Time. Time will be computed from first 6 p. m. after arrival, when cars are held for orders, and from first 6 p. m. after placing on delivery tracks when held for loading or unloading, except as hereinafter provided.

Holidays. In computing time, Sundays and the following holidays are exempted: New Year's Day, Lincoln's Birthday, Washington's Birthday, Decoration Day, Fourth of July, Labor Day, Thanksgiving Day, Christmas Day, and all general and municipal election days. When a legal holiday falls on Sunday, the following Monday will be exempted.

Grain.—(*A.*) Cars containing grain in bulk, will be allowed forty-eight hours free time for disposition from 12 o'clock noon of the day of arrival, provided the grain is subject to inspection within the territory of the Association and is inspected before 10 o'clock a. m. of that day. If inspection is made after 10 a. m., car service will begin forty-eight hours from 12 o'clock noon of the following day.

(*B.*) Grain ordered to elevators located on tracks of the railroads bringing the cars into the territory of this Association will be held ten days free of car service from first 6 p. m. after orders are filed with local agent.

(*C.*) Grain from connecting lines consigned or ordered to elevators, will be held ten days free of car service from 6 p. m. of date of receipt by the railroad delivering to elevator.

(*D.*) Grain from connecting lines held for disposition will be allowed forty-eight hours free time from first 6 p. m. after receipt of cars by secondary line for the placing of final billing directions with billing agent.

(*E.*) Grain loaded at elevators will be allowed forty-eight hours free time from first 6 p. m. after cars are loaded, for placing billing directions with billing agent.

Baled Hay and Straw. Cars loaded with baled hay and straw, will be allowed forty-eight hours free time from first 7 a. m. after being placed on track in delivery yard, for the placing of orders. Forty-eight hours additional free time will be allowed for unloading, computing time from first 6 p. m. after order is filed at local office.

Coal and Coke. Cars loaded with coal and coke may be held on storage tracks of the railroads bringing cars into the territory of the Association for a period of ten days free time for disposition.

Freight in Bond. Cars loaded with freight in bond will be allowed forty-eight hours free time for unloading after release by Customs Officer.

Cars Held for Various Causes.—(*A.*) Cars containing freight held for billing, milling, shelling, cleaning, sacking, or for change of load by owner or his agent, will be subject to car service if held in excess of forty-eight hours, and if such shipments are transferred to other cars, the charge will continue on cars to which transfer is made, and must be collected or billed as advances.

(*B.*) Cars billed to order, when held for bills of lading or instructions, are subject to car service charges at the expiration of forty-eight hours from arrival, and car service must be collected before delivery of the freight.

Cars Withheld From Delivery.—(*A.*) When cars are held for payment of freight charges, car service will be assessed at the expiration of forty-eight hours from arrival.

(*B.*) Cars must not be held back from, or outside of, place to which they are consigned, for the purpose of evading car service charges. When cars are held by reason of consignee not being ready to receive them, the agent shall include such cars in his report to the manager, and car service shall be charged thereon as provided in the rules.

Inability to Receive Freight. When any consignee is unable to receive freight or to unload cars, and, for that reason, the delivering line refuses to receive cars from connecting lines consigned to such consignee, the agent of such connecting line or lines holding cars for such consignee shall immediately notify the consignor or consignee of the cars so held, and of the inability to forward or deliver same, and shall charge car service, if delivery cannot be effected within free time allowed for reconsignment.

Car Service Charges.—(*A.*) At the expiration of free time a charge of one dollar per car per day, or fraction thereof, must be collected for detention of all cars held for loading or unloading, or subject to order of consignors, consignees or their agents.

(*B.*) When both cars and tracks on which cars are held are owned by the same party, not a railroad company, no charge will be made; but when private cars are detained on tracks of other firms or individuals, or on tracks belonging to or operated by railroad members of the Association, the established charge shall apply.

Storage.—(*A.*) Storage will be charged when freight unloaded at railroad warehouses or platforms is not removed by consignee within forty-eight hours from first 6 p. m. after cars are unloaded.

(*B.*) Freight in cars placed on delivery tracks and subsequently sent to railroad warehouses or platforms, is subject to car service rules while on delivery tracks, and storage rules after cars are unloaded at warehouses or platforms.

(*C.*) Freight upon which the free time has expired while on delivery track, and subsequently sent to warehouses or platforms, shall be subject to storage charge immediately when unloaded at warehouses or platforms.

(*D.*) Freight received for shipment at railroad warehouses or platforms will be charged storage, if held more than forty-eight hours from first 6 p. m. after receipt, to complete a shipment or for forwarding directions.

Storage Charges. When freight is held in railroad warehouses or on platforms in excess of free time, charge will be made for storage at the rate of six cents per ton per day.

Any fractional part of 2,000 pounds will be computed as a ton, and any fractional part of twenty-four hours will be computed as a day.

A minimum storage charge of six cents per day will be made on each consignment of freight of less than 2,000 pounds.

Deliveries.—(*A.*) Cars containing freight to be delivered from track, warehouses or platforms, shall be switched immediately on arrival, or as soon thereafter as the usual routine of yard work will permit.

(*B.*) The delivery of cars consigned, or ordered, to private tracks or designated public delivery tracks, shall be considered to have been effected when such cars have been placed on the tracks designated, or, if such tracks be full, when the road offering the cars would have made delivery had the condition of such tracks permitted.

Weather. Agents must collect car service charges regardless of the state of the weather, unless exemption is authorized by the manager of the Association.

Reports. Agents of railroads members of this Association shall make and send to the manager a record of all freight subject to car service and storage rules, on such forms and in such manner as may from time to time be prescribed; and give such other information in relation to car service and storage as may be required by the manager.

Exceptions. Live stock and company material shall be exempt from car service rules, and shall not be included in reports to the manager of the Association.

Collections.—(*A.*) Car service and storage charges must be collected in the same manner and with the same regularity and promptness as transportation or switching charges.

(*B.*) Freight upon which car service or storage charges have accrued shall not be removed from the railroad company's premises until the charges thereon have been paid. When consignors or consignees refuse to pay, agent will hold freight until payment is made and assess regular charges until the freight is removed; or, at his option, may send freight to public warehouse or yard, where the same will be held subject to storage charges, in addition to all other charges.

(*C.*) When cars are detained on private tracks beyond the free time for loading or unloading, and payment of car service charges is refused, agents must, after giving five days' notice, decline to switch cars to private tracks of such parties, and thereafter tender freight from public team tracks, and collect freight charges before delivery, until satisfactory guarantee is given that car service rules will be complied with, the manager of the Association to be promptly advised of such action.

(*D.*) When grain is held for an elevator in excess of free time, car service charges must be collected from the elevator.

(*E.*) Car service charges due for detention of cars ordered to connecting lines within the switching limits of this Association shall be collected by the agent of the forwarding line. When cars are ordered or destined to points beyond switching limits, agent, at his option, can collect from shipper or consignee, or let the charges follow as advances.

Claims. The manager of the Association is authorized to entertain and adjust claims for relief from, or refund of charges collected under these rules, and all claims should be forwarded to him direct, with needed explanations

_____ RAILWAY CO.

PER DIEM REPORT OF FREIGHT CARS DELIVERED TO _____ RY.

AT _____ STATION, FOR 24 HOURS ENDING 11:59 P. M., 190____.

INITIALS.	NUMBER.		Office Check.	CONTENTS.	BILLED FROM.	BILLED TO.	Way Bill or Pro. No.	Slip No.
	Loaded.	Empty.			Original Point of Shipment.	Final Destination.		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10, and so on.								

Certified Correct:

_____

Agent Receiving Road.

Certified Correct:

_____

Agent Delivering Road.

.....RY. COMPANY.

PER DIEM REPORT.

Car of_____R. R. Month of_____190

INITIALS	NUMBER	Days Per Diem Rate	Days Penalty Rate	INITIALS	NUMBER	Days Per Diem Rate	Days Penalty Rate
	TOTAL				TOTAL		

_____days at_____Cents per day, $_____
_____days at_____Cents per day, $_____
} Total, $_____

[Postal Card Notice.]

_____ RY. CO.

JUNCTION REPORT.

On..... 190 .....

X Loaded. — Empty. _____

CAR		X —	DELIVERED TO	DELIVERED AT
INITIALS	NUMBER			

[Twenty-Day Notice.]

.....RAILWAY CO.

PER DIEM TWENTY-DAY NOTICE.

Mr......

.....

.....*Ry.*

Dear Sir:

This is to give you notice that under Per Diem Rule No. 3, the .....*Ry. Car No.*.....*, was delivered to you by the*..... *on*.....*190 , and has therefore been upon your rails twenty days consecutively, and if held by you ten days after the date of this notice, this Company will expect you to pay the penalty of 80 cents per day in addition to the 20 cents per diem.*

.....

.....RAILWAY CO.

PER DIEM RE-CLAIM STATEMENT.

Statement of cars switched by.....Railway,

for.....Railway.

Month of....., 190, at.....Station.

	Date Received	Initial	Car Number	Contents	Destination			Days Reclaim
1..	.....	.....	.....	.....	.....	.....	.....	.....
2..	.....	.....	.....	.....	.....	.....	.....	.....
3..	.....	.....	.....	.....	.....	.....	.....	.....
4..	.....	.....	.....	.....	.....	.....	.....	.....
5..	.....	.....	.....	.....	.....	.....	.....	.....
6..	.....	.....	.....	.....	.....	.....	.....	.....
7..	.....	.....	.....	.....	.....	.....	.....	.....
8..	.....	.....	.....	.....	.....	.....	.....	.....
9..	.....	.....	.....	.....	.....	.....	.....	.....
10..	.....	.....	.....	.....	.....	.....	.....	.....
11..	.....	.....	.....	.....	.....	.....	.....	.....
12..	.....	.....	.....	.....	.....	.....	.....	.....
13..	.....	.....	.....	.....	.....	.....	.....	.....
14..	.....	.....	.....	.....	.....	.....	.....	.....
15..	.....	.....	.....	.....	.....	.....	.....	.....
16..	.....	.....	.....	.....	.....	.....	.....	.....
17..	.....	.....	.....	.....	.....	.....	.....	.....
&c.	.....	.....	.....	.....	.....	.....	.....	.....
	Total...	.....	.....	.....	.....	.....	.....	.....

.....Agent.

.....RAILWAY COMPANY.

PER DIEM REPORT.

Cars of.....*Ry. during Month of*

....., *190* , *earned per diem as shown below.*

	Initial	Number	Date Received	Owner's Check	Date Delivered	Owner's Check	Days Per Diem	Days Penalty	
1..	.....	.....	.....	.....	.....	.....	.....	.....	.....
2..	.....	.....	.....	.....	.....	.....	.....	.....	.....
3..	.....	.....	.....	.....	.....	.....	.....	.....	.....
4..	.....	.....	.....	.....	.....	.....	.....	.....	.....
5..	.....	.....	.....	.....	.....	.....	.....	.....	.....
6..	.....	.....	.....	.....	.....	.....	.....	.....	.....
7..	.....	.....	.....	.....	.....	.....	.....	.....	.....
8..	.....	.....	.....	.....	.....	.....	.....	.....	.....
9..	.....	.....	.....	.....	.....	.....	.....	.....	.....
10..	.....	.....	.....	.....	.....	.....	.....	.....	.....
11..	.....	.....	.....	.....	.....	.....	.....	.....	.....
12..	.....	.....	.....	.....	.....	.....	.....	.....	.....
13..	.....	.....	.....	.....	.....	.....	.....	.....	.....
14..	.....	.....	.....	.....	.....	.....	.....	.....	.....
&c.	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total,								

.....*Days at*.....*Cents Day*, $.....
.....*Days at*.....*Cents Day*, ...
} $.....

.....*Coaches at* .....*Cents Mile*, $.....
.....*Baggage* .....*Cents Mile*, ...
.....*Postal*.....*Cents Mile*, ...
} $.....

Re-claims for month of....., $..... *Total*, $.....

No. 1.
Size 6¼x7½

READ THIS CONTRACT.

No. _____

RECEIPT FOR FREIGHT RECEIVED AT

_____ Station, _____ 189__

RECEIVED FROM _____

in apparent good order, by the _____ RAILWAY CO., the following described packages, marked and numbered as per margin, subject to the conditions and regulations of the published tariff of said company, to be transported over the line of this railway to _____

_____

and delivered, after payment of freight, in like good order, to _____

a company or carrier (if the same are to be forwarded beyond the lines of the company's road) to be carried to the place of destination; it being expressly agreed that the responsibility of this company shall cease at this company's depot, at which the same are to be delivered to such carrier; but this company guarantees that the rate of freight for the transportation of said packages from the place of shipment to _____

shall not exceed _____ per _____

and charges advanced by this company, subject to the following conditions: This company shall not be responsible for the loss of packages, the contents of which are unknown; for leakage of any kinds of liquids, breakage of any kind of glass, carboys of acids or articles packed in glass, stoves or stove furniture, castings, machinery, carriages, furniture, musical instruments of any kind, packages of eggs, or for loss or damage on hay, hemp, cotton, or any article whose bulk renders it necessary to transport in open cars, or for damages to perishable property of any kind, occasioned by delays from any cause, or change of weather, nor for any loss of weight of grain, or coffee in bags, or rice in tierces, nor for loss of nuts in bags, or lemons or oranges, in boxes not covered by canvas, or for damage or loss by fire, or for loss or damage on the lakes or rivers, unless it can be shown that such damage or loss occurred through the negligence or default of the agents of the company. It is further specially agreed that for all loss or damage occurring in the transit of said packages, the legal remedy shall be against the particular carrier or forwarder only in whose custody the said package may actually be at the time of the happening thereof, it being understood that the _____ RAILWAY CO. assumes no other responsibility for their safe carriage or safety than may be incurred on its own road. And finally, it is further provided, every consignment is subject to RE-INSPECTION and RE-WEIGHING; this company reserving the right to alter classification or weight after bill-lading has been issued (should any error be found by the proper inspector in charge), thereby altering rates and charges. All packages subject to charges for scoopage if necessary. The terms, conditions and limitations hereby imposed shall inure to the benefit of each and every carrier beyond routing of this company to which such property may go for the purpose of transporting to destination.

(888)

All car-load freight shall be subject to a minimum charge for trackage and rental of $1.00 per car for each 24 hours' detention or fractional part thereof after the expiration of 48 hours from its arrival at destination.

MARKS AND CONSIGNEE.	NO. PKGS.	DESCRIPTION OF ARTICLES.	WEIGHT Subject to correction.

CAR INITIAL _____ CAR NO. _____ _____ Agent.

APPENDIX B.

No. 2.
Size 6¼x7¾.

SHIPPING BILL FOR FREIGHT.

No. _____

Delivered to _____ Co.

At _____ Station, _____ 189_.

By _____

as described below. Freight to be forwarded subject to the terms and conditions of the Company's published freight tariffs, classifications and receipts; to be transported over its line to _____

and to be delivered, after payment of freight, in like good order to _____

It is understood that the rate to _____

shall not exceed _____ per _____

MARKS AND CONSIGNEE.	NO. PKGS.	DESCRIPTION OF ARTICLES.	WEIGHT (Subject to correction.)

CAR INITIAL _____ CAR NO. _____ _____ Shipper.

[NOTE.—The above form is supplementary to No. 1, both being filled up at one writing under the Multiplex System.]

No. 3.
Size 3x5½.

NOTICE OF NO BUSINESS TO REPORT.

.....Station,.....18....

To the Freight Auditor:

Dear Sir:

I have no business to report on Form.....for the month of.....18.....

.....Agent.

INSTRUCTIONS:

This card must be sent to the Freight Auditor, so as to arrive at his office not later than the morning of the day of the month on which the return is due.

No. 4.
Size 5x10 in.

No._____

Conductor's Return for Freight Loaded at Stations where there are no Agents.

To the Freight Auditor:

_____ 189____

Agent at_____ station has this day been furnished with way-billing instructions for the following described freight, which was loaded by me this day at_____ station or siding, car No._____ initials_____ consignor_____ consignee_____ destination_____ Money collected to pay freight charges, $_____

Description of Articles.	Weight.

_____ Conductor, Train No._____

No. 5.
Size 5x10 in.

No._____

Conductor's Way-billing Directions for Freight Loaded at Stations where there are no Agents.

_____, 189____

Agent at _____ station: You will please make a way-bill for the following described freight, which has this day been loaded by me at _____ station or siding, car No. _____ initials _____ consignor _____ consignee _____ destination _____ Money herewith to pay freight charges, $_____

NOTE.—In making the regular way-bill for this shipment the agent must enter the number of this sheet upon the way-bill before the latter is copied. This sheet must then be filed as a part of the station records.

Description of Articles.	Weight.

_____ Conductor. Train No. _____

[NOTE.—This form is supplementary to No. 4, both forms, as well as the record (No. 6), being filled up at one writing under the Multiplex System.]

No. 6.
Size 5x10 in.

Page_____

Conductor's Record of Freight Loaded at Stations where there are no Agents.

The following is a record of return this day sent to freight auditor, also billing directions _____ 189_____

furnished to agent at_____ station, the same being for the following described freight loaded by me at

_____ station or siding,

car No._____ initials_____ consignor_____ consignee_____

destination_____ I collected and paid to billing agent, $_____

Description of Articles.	Weight.

{ Received to pay charges on above, $_____
Signed,_____ Agent. }

_____ Conductor, Train No._____

[NOTE.—This form is supplementary to No. 4, both forms, as well as No. 5, being filled up at one writing under the Multiplex System.]

No. 7. **RECEIPT FOR PREPAID FREIGHT CHARGES.**
Size 3x12¼.

Receipt for Prepaid Freight Charges Collected at

_____

FROM

_____

Consignor. To apply in prepayment of charges on freight consigned to

_____

Consignee.

At _____

_____

W. - B. No. _____ Dated _____ 189....

Car Initials _____ Car No. _____

Capacity Car _____ Pounds.

CHECK SHIPMENT.

Consignor Dr. to

DESCRIPTION OF ARTICLES.

Received payment _____

	WEIGHT.	Rate.	Freight Chgs. Prepaid.		Miscl. Chgs. Prepaid.		Int'line Chgs. Prepaid.		Total Amount Prepaid.	

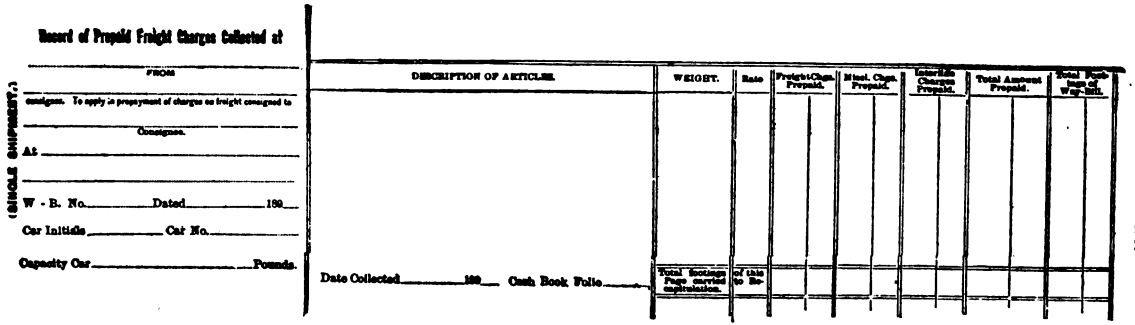
NOTE.—The signature and date must not be filled in until after the receipt is detached and the charges are paid. The initials and surname of Agent must be given.

Book Receipt No.

_____ Agent, this _____ day of _____ 8

No. 7A.
Size 8x12½.

RECORD OF PREPAID FREIGHT CHARGES.



[NOTE.—This form is supplementary to No. 7, both forms being filled up at one writing under the Multiplex System.]

No. 8.
Size 8¼x13 in.

RECEIPT FOR PREPAID FREIGHT CHARGES.

(Transhipment) Bill Receipt No

_____ Station, _____ 189__

M_____ Consignor, Dr. to Company for amounts

to apply in prepayment of charges on freight forwarded from the above station, as follows:

Mode of W. of.	No. of W. B.	Car initials.	Car number.	Consignee.	Destination.	Description of articles.	Weight.	Rate.	Freight charges prepaid.		Extra charges prepaid.		Total amount prepaid.	

No. 8A.
Size 8½x13 in.

RECORD OF PREPAID FREIGHT CHARGES.

(Consolidated) 188 No.

Record of Prepaid Freight charges collected at _____ Station, _____ 189__

From _____ Consignor, to apply in prepayment of charges on freight forwarded from the above station as follows:

Date of W.B.	No. of W.B.	Car initials.	Car number.	Consignee.	Destination.	Description of article.	Weight.	Rate.	Freight charges prepaid.	Illegal charges prepaid.	Intermediate charges prepaid.	Total amount prepaid.	Paid cash book.

No. 9. **RECORD OF AND RECEIPT FOR ADVANCED CHARGES.**

Size 8x13¼ in.

Record of and Receipt for Advanced Charges, at _____ Station.

Consignee.	Consignor.	Description of Articles.	Way-billed to	Date of way-bill. month.	day.	year.	Way bill number.	Amount advanced.	Date of payment. month.	day.	year.	We hereby acknowledge to have received from the ..... R. R. Co. the amount set opposite our respective names.

No. 2.
Size 6¼x7¾.

SHIPPING BILL FOR FREIGHT.

No._____

Delivered to _____ Co.

At_____ Station,_____ 189__

By_____

as described below. Freight to be forwarded subject to the terms and conditions of the Company's published freight tariffs, classifications and receipts; to be transported over its line to_____

and to be delivered, after payment of freight, in like good order to_____

It is understood that the rate to_____

shall not exceed_____ per_____

MARKS AND CONSIGNEE.	NO. PKGS.	DESCRIPTION OF ARTICLES.	WEIGHT Subject to correction.

CAR INITIAL. CAR NO._____

_____ Shipper.

[NOTE.—The above form is supplementary to No. 1, both being filled up at one writing under the Multiplex System.]

No. 3.
Size 3x5½.

NOTICE OF NO BUSINESS TO REPORT.

.....Station,.....18....

To the Freight Auditor:

Dear Sir:

I have no business to report on Form.....for the month of.....18.....

.....Agent.

INSTRUCTIONS:

This card must be sent to the Freight Auditor, so as to arrive at his office not later than the morning of the day of the month on which the return is due.

No. 4.
Size 5x10 in.

No._____

Conductor's Return for Freight Loaded at Stations where there are no Agents.

To the Freight Auditor: _____ 189____

Agent at_____ station has this day been furnished with way-billing instructions for the following described freight, which was loaded by me this day at_____ station or siding, car No._____ initials_____ consignor_____ consignee_____ destination_____ Money collected to pay freight charges, $_____

Description of Articles.	Weight.

_____ Conductor, Train No._____

No. 5.
Size 5x10 in.

No._____

Conductor's Way-billing Directions for Freight Loaded at Stations where there are no Agents.

_____, 189____

Agent at _____ station: You will please make a way-bill for the following described freight, which has this day been loaded by me at _____ station or siding,

car No. _____ initials _____ consignor _____ consignee _____

destination _____ Money herewith to pay freight charges, $_____

NOTE.—In making the regular way-bill for this shipment the agent must enter the number of this sheet upon the way-bill before the latter is copied. This sheet must then be filed as a part of the station records.

Description of Articles.	Weight.

_____ Conductor. Train No. _____

[NOTE.—This form is supplementary to No. 4, both forms, as well as the record (No. 6), being filled up at one writing under the Multiplex System.]

No. 6.
Size 5x10 in.

Page.....

Conductor's Record of Freight Loaded at Stations where there are no Agents.

The following is a record of return this day sent to freight auditor, also billing directions ..... 189.....

furnished to agent at..... station, the same being for the following described freight loaded by me at

..... station or siding,

car No..... initials..... consignor..... consignee.....

destination..... I collected and paid to billing agent, $.....

Description of Articles.	Weight.

{ Received to pay charges on above, $..... }
{ Signed,.....Agent. }

.....Conductor, Train No.....

[NOTE.—This form is supplementary to No. 4, both forms, as well as No. 5, being filled up at one writing under the Mᵘˡtiplex System.]

No. 7. **RECEIPT FOR PREPAID FREIGHT CHARGES.**
Size 3x12¼.

Receipt for Prepaid Freight Charges Collected at

_____
FROM

_____
Consignor. To apply in prepayment of charges on freight consigned to

_____
Consignee.

At _____

_____

W. B. No. _____ Dated _____ 189....

Car Initials _____ Car No. _____

Capacity Car _____ Pounds.

CHECK SHIPMENT.

Consignor Dr. to

DESCRIPTION OF ARTICLES.

Received payment _____

	WEIGHT.	Rate.	Freight Chgs. Prepaid.		Miscl. Chgs. Prepaid.		Int'line Chgs. Prepaid.		Total Amount Prepaid.	

NOTE.—The signature and date must not be filled in until after the receipt is detached and the charges are paid. The initials and surname of Agent must be given.

Book Receipt No.

_____ Agent, this _____ day of _____ 18

No. 7A.
Size 3x12¼.

RECORD OF PREPAID FREIGHT CHARGES.

Book No.

Record of Prepaid Freight Charges Collected at

(SINGLE SHIPMENT.)

FROM

consignee. To apply in prepayment of charges on freight consigned to

Consignee.

At

W - B. No. Dated 189

Car Initials Car No.

Capacity Car Pounds.

DESCRIPTION OF ARTICLES.	WEIGHT.	Rate	Freight Charges Prepaid.	Misc. Chgs. Prepaid.	Interline Charges Prepaid.	Total Amount Prepaid.	Total Rate per 100 lbs. of Weight.
Date Collected 189 Cash Book Folio	Total footings Page carried capitulation.	of this to Re-					

[NOTE.—This form is supplementary to No. 7, both forms being filled up at one writing under the Multiplex System.]

No. 8.
Size 8¼x13 in.

RECEIPT FOR PREPAID FREIGHT CHARGES.

(Incidental) Bad Receipt No

_____ Station, _____ 189__.

M_____ Consignor, Dr. to Company for amounts

to apply in prepayment of charges on freight forwarded from the above station, as follows:

Marks of Weight	No. of Pkgs.	Car Initials	Car Number	Consignee.	Destination.	Description of Articles.	Weight.	Rate.	Freight charges prepaid.	Illegal charges prepaid.	Localities charges prepaid.	Total amount prepaid.

No. 8A.
Size 8½x13 in.

RECORD OF PREPAID FREIGHT CHARGES.

(Agent's Initials) [illegible] No. [illegible]

Record of Prepaid Freight charges collected at _____ Station, _____ 189__

From _____ Consignor, to apply in prepayment of charges on freight forwarded from the above station as follows:

Date of W.B.	No. of W.B.	Car initials.	Car number.	Consignee.	Destination.	Description of articles.	Weight.	Rate.	Freight charges prepaid.	Extra charges prepaid.	Total charges prepaid.	Total amount prepaid.	Paid in cash by

No. 9. RECORD OF AND RECEIPT FOR ADVANCED CHARGES.

Size 8x13¾ in.

Record of and Receipt for Advanced Charges, at _____ Station.

Consignee.	Consignee	Description of articles.	Way-billed to	Date of way-bill. month.	day.	year.	Way-bill number.	Amount advanced.		Date of payment. month.	day.	year.	We hereby acknowledge to have received from the ..... R. R. Co. the amount set opposite our respective names.

No. 10.
Size 4½x16. **WAY-BILL FOR FREIGHT.**

WAY-BILL.

Car Initials..... Car No.....

from..... to..... 189....

Route

Via junction ..... with ..... Ry.	Via junction ..... with ..... Ry.	Via junction ..... with ..... Ry.	Via junction ..... with ..... Ry.	Via junction ..... with ..... Ry.

Contents of car transferred.

at..... (Station) to..... Car No..... at..... (Station) to..... Car No.....

at..... (Station) to..... Car No..... at..... (Station) to..... Car No.....

Marked capacity of car..... lbs. Weigh this car at.....

Stop this car at..... (Station)

To.....

1	2

The information called for by the above schedule must be filled in whenever the car is to be stopped at any intermediate station to part unload, finish loading or for any other purpose.

(Attach lower half of page here.)

Consignor Connecting line reference, original car, way-bill number and point of shipment.	Consignee and Destination	Marks	No. of Pkgs.	Description of articles and *classification conditions

(2860)

..... Co.

Gross, tare and net weight of carload freight, to be entered in this space where the car is weighed.

READ INSTRUCTIONS ON THE BACK OF THIS FORM.

*Classification conditions, means O. R., C. R., released, Gt'd, etc., etc. †Authority for rate used must always be given in the column provided for that purpose. ‡When a through rate is used and the shipment is to be re-way-billed en route, the sub-divisions must be shown in the rate column in road order, noting opposite each proportion the initial of the road to which it accrues.

Way-bill { Prefix..... No.....

Agents at junction stations receiving this way-bill, must stamp in the space below in consecutive order the names of their stations and date upon which the way-bill is received.

3	4	5	6

Agent at destination will, on receipt of this way-bill, enter herein the date received, using the station stamp for the purpose of dating.

FOLD HERE, THIS SIDE OUT.

Weight	‡Rate	†Authority for rate	Freight Charges		Miscellaneous Charges (Specify for what purpose.)		Advanced Charges	Inter-line Charges Prepaid (Specify for what purpose.)
			Unpaid	Prepaid	Unpaid	Prepaid		

No. 10A. Size 4¼x22.

WAY-BILL FOR LIVE-STOCK.

WAY-BILL FOR LIVE-STOCK.

Car Initials.....Car No.....

from.....to UNION STOCK YARDS.

Route

Via junction ..... with ..... Ry.	Via junction ..... with ..... Ry.	Via junction ..... with ..... Ry.	Via junction ..... with ..... Ry.

.....189....

Marked capacity of car.....lbs.

Weigh this car at.....

Contents of car transferred.

at.....(Station) to.....Car No.....

at.....(Station) to.....Car No.....

For balance of charges to be collected, see.....way-bill No.....dated.....189....

For balance of charges to be collected, see.....way-bill No.....dated.....189....

For balance of charges to be collected, see.....way-bill No.....dated.....189....

Conductors will see that the way-bills called for by the above schedule are attached to, and accompany this way-bill to destination.

Consignor Connecting line reference, original car, way-bill number and point of shipment.	Consignee and Destination	No. of Head	Description of Live Stock and *Classification Conditions

(251)

.....Co.

Gross, tare and net weight of carload freight, to be entered in this space where the car is weighed.

READ INSTRUCTIONS ON THE BACK OF THIS FORM.

*Classification conditions, means O. R., C. R., released, Gt'd, etc., etc. †Authority for rate used must always be given in the column provided for that purpose. ‡When a through rate is used and the shipment is to be re-way-billed en route, the sub-divisions must be shown in the rate column in road order, noting opposite each proportion the initial of the road to which it accrues.

Way-bill { Prefix..... No.....

Agents at junction stations receiving this way-bill, must stamp in the space below in consecutive order the names of their stations and date upon which the way-bill is received.

1	2	3	4

Agent at destination will, upon receipt of this way-bill, enter hereon the station stamp for the date received, using the dating purpose.

Weight	‡Rate	†Authority for rate	Freight Charges		Miscellaneous Charges (Specify for what purpose.)		Advanced Charges	Inter-line Charges Prepaid (Specify for what purpose.)
			Unpaid	Prepaid	Unpaid	Prepaid		

FOLD HERE, THIS SIDE OUT.

[NOTE.—For detachable stub, see following page.]

(Attach lower half of page here.)

(Attach following page here—Perforate.)

.....Co.

Car Initials..... Car No..... Way-bill { Prefix ..... No.....

From.....Station,..... 189....
(Write name of month)

Consignor.....Consignee.....

No. of Head	Description of Live Stock	Weight. If actual weight is not known, forwarding agent must fill in the minimum.	Rate	Freight Charges Unpaid	
.....	.....	Also collect the following charges:	.....	.....	.....
		Miscellaneous charges unpaid	☞		
.....	.....	Advanced charges,	☞	.....	.....
See W.-B. No.....dated.....189...., feeding at.....			☞	.....	.....
See W.-B. No.....dated.....189...., feeding at.....			☞	.....	.....
See W.-B. No.....dated.....189...., feeding at.....			☞	.....	.....
		Total charges to be collected,	☞	.....	.....

[NOTE.—Detachable stub of way-bill for live stock form, shown on preceding page.]

No. 11.
Size 3¾x7¾.

.....

LOADED CAR TICKET.

No.....

FOR

Car No.....Initial.....

From.....

To.....

Via.....

Date of T'k't.....189....

Contents of Car } .....

Consignee.....

.....

Destination.....

.....189.... Train No.....

.....Conductor.

.....189.... Train No.....

.....Conductor.

.....189.... Train No.....

.....Conductor.

.....189.... Train No.....

.....Conductor.

Weigh at.....

(Show weights on back of ticket.)

No. 12.
Size 3¾x7¾.

.....

RETURN FOR LOADED CAR TICKET.

TO THE FREIGHT AUDITOR:
Below please find statement of a loaded car ticket made and forwarded by me, with a loaded car, viz.:

LOADED CAR TICKET.

No.....

FOR

Car No.....Initial.....

From.....

To.....

Via.....

Date of T'k't.....189.....

Contents of Car } .....

Consignee..... .....

....

Destination.....

Regular way-bills for freight loaded in this car have been made by me and duly forwarded to destination as above; they are numbered as follows:

.....

.....

....

.....

.....Forwarding Agent.

NOTE.—This sheet must not be detached until the numbers of the way-bills have been inserted herein; it must then be detached and enclosed in an envelope and forwarded to the freight auditor by first train.

Car was directed to be weighed at

.....

[NOTE.—This form is supplementary to No. 14, both forms, as well as No. 13, being filled up at one writing under the Multiplex System.]

No. 13.
Size 3¾x7¾.

.....

RECORD OF LOADED CAR TICKET.

The following is a RECORD of a "Loaded-car Ticket" sent forward from this station in lieu of a regular way-bill, viz.: Ticket

No.....
FOR

Car No..... .....Initial.....

From.....

To.....

Via.....

Date of T'k't.....189.....

Contents of Car } .....

Consignee.....

.....

Destination.....

Regular way-bills for freight loaded in this car have been made and duly forwarded to destination as above; they are numbered as follows:

.....

.....

.....

.....

.....Agent.

Car was directed to be weighed at

.....

[NOTE.—This form is supplementary to No. 11, both forms, as well as No. 12, being filled up at one writing under the Multiplex System.]

No 14.

RETURN FOR BULK FREIGHT WEIGHED AT DESTINATION.

_____ Company. No.____

RETURN FOR BULK FREIGHT WEIGHED AT DESTINATION.

_____ station. _____ 189__

To the Agent

At _____ *station.*

Below please find returns for freight billed in bulk received from your station, and upon which the freight charges are to be computed, based upon the weight ascertained at this station.

NOTE.—Agents upon the receipt of this return will at once cause the rates and extensions to be carefully examined, and if any errors are discovered will immediately notify the receiving agent by issuing the necessary notices of errors and omissions in way-bills (form 23), and make all necessary changes on this return and in their station records, retaining this return on file at the station.

Date of way-bill.	Way-bill number.	Car number.	Kind of freight.	Weight.	Rate	Freight Charges Unpaid	Miscellaneous Charges Unpaid	Miscellaneous Charges Prepaid	Advanced charges.

_____ *Agent*

No. 15.
Size 8¼x9¾ in.

RECORD OF BULK FREIGHT WEIGHED AT DESTINATION.

RECORD OF BULK FREIGHT WEIGHED AT DESTINATION.

(To be retained at the receiving station.)

_____ station, _____ 189__

The following is a record of returns this day rendered to the forwarding agent, of bulk freight received from _____ station, the weights and extensions for which were not accurately known by the forwarding agent, namely:

Date of way-bill.	Way-bill number.	Car number.	Kind of freight.	Weight.	Rate.	Freight charges unpaid	Freight charges paid	Miscellaneous charges unpaid.	Miscellaneous charges paid.	Advanced charges.

No. 16.
Size 8¼x13¾ in.

RECORD OF FREIGHT TRANSFERRED.

Record of Freight Transferred at _____ Station.

Date Received.	Date Transferred.	Initial of the Station transferred to.	No. of the Waybill.	Initial of the Station transferred from.	No. of the Waybill.	Way-bill No.	Date of Way-bill.	Where Way-billed from.	Where Way-billed to	Consignee and Destination.	Description and Condition of Freight.

No. 17.
Size 17x21 in.

MONTHLY RETURN OF UNREFUNDED CHARGES.

To the Freight Auditor:

Below please find monthly return of unrefunded charges at .....station, to be charged in station account for the month of .....189...

Date of Collection or Credit.	Date of Way-Bill.	Way-Bill No.	No. of Consignment	Station from which Freight was Way-Billed.	Station to which Freight was Way-Billed.	Description of Freight.	Freight Charges Unpaid, Freight Received.		Advanced Charges. Fr't Received.			Inter-line Charges Prepaid on Freight Received.			Misc. Chgs. Unpaid. Fr't Recd.		Freight Chgs. Prepaid. Freight Forwarded.		Misc. Chgs. Prep'd, Fr't Forw'ded.		Advanced Chgs., Fr't Forw'ded.			Inter-line Chgs. Prepaid on Fr't Forwarded.			Misc. Cr'ds or Credits.	Amount not Refunded.	To whom due. (Name of Consignee or Consignor as the case may be.)	REMARKS.
							Amount Collected.	Amount Charged in Station Account.	Amount Collected.	Amount Charged in Station Account.	Amount Credited in Station Account.	Amount Collected.	Amount Charged in Station Account.	Am't paid to Connect-ing Line.	Amount Collected.	Am't Ch'd in Sta'n Account.	Amount Collected.	Am't Ch'd in Station Account.	Amount Collected.	Am't Ch'd in Station Account.	Am't (Cred'd in Station Account.	Am't Ad'd to Sta'n or Con'g Line.	Am't Coll'd. from Ship'r or Con. Line	Am't Ch'd in Station Account.	Am't Ad'd to Station Account.				
						Totals.																							

.....Agent.

No. 18.
Size 4x9 in.

AGENT'S NOTICE OF ERRORS AND OMISSIONS IN LOCAL WAY-BILLS. No.....

.....Station,.....189.....

To Agent at.....Station.

I have corrected.....(my or your) way-bill No.....Dated.....189....., Car No.....

to read as follows:

.....Agent.

Consignee and Destination	No. of Pkgs.	Articles	Weight	Rate	Authority for Rate	Freight Charges		Miscellaneous Charges (Specify for what purpose)		Advanced Charges	Inter-line Charges Prepaid
						Unpaid	Prepaid	Unpaid	Prepaid		
Totals of Way-bill,											

(800)

INSTRUCTIONS: Whenever an error or omission is discovered in local way-billing this notice must be sent to the other agent in interest by first train mail, who will, if the changes are in order, cause the station records to be corrected accordingly, sign his acceptance and return to the agent who issued it to be filed as a part of the station records; however, receiving agents will not change the records after the original way-bill has been sent to the freight auditor until this notice has been referred to him and returned bearing his acceptance. Number the notices issued, consecutively, commencing with No. 1, on the first of each month.
Use copying ink in filling up the form and take a tissue copy in a book kept for the purpose before sending it forward.

Accepted,.....Agent,.....189....

No. 19.
Size 4x9 in.

....

AGENT'S NOTICE OF ERRORS AND OMISSIONS IN INTER-LINE WAY-BILLS. No.....

....Station,.....189.....

TO THE FREIGHT AUDITOR:

I have corrected inter-line way-bill No.....Dated.....189....., Car No.....

From.....to..... ....

Via.....to read as follows:

....Agent.

Consignee and Destination	No. of Pkgs.	Articles	Weight	Rate	Authority for Rate	Freight Charges		Miscellaneous Charges (Specify for what purpose)		Advanced Charges	Inter-line Charges Prepaid
						Unpaid	Prepaid	Unpaid	Prepaid		
Totals of Way-bill.											

(1983)

INSTRUCTIONS:

This notice must be sent to the freight auditor promptly whenever errors or omissions are discovered in inter-line way-bills for freight forwarded; also, for freight received when the original way-bills have been sent to the freight auditor. If the changes made are found to be correct, its acceptance will be stamped hereon when it will be returned to the agent who issued it, to be filed as a part of the station records.

Number the notices issued, consecutively, commencing with No. 1, on the first of each month.

Use copying ink in filling up the form and take a tissue copy in a book kept for the purpose before sending it forward.

No. 20.
Size 8x19.

FREIGHT (EXPENSE) BILL.

EXPENSE BILL.
AGENT'S COPY OF CHARGES ON FREIGHT

CONSIGNEE Dr. to

For charges on the following articles.	Weight.	Rate.	
	Gross		

Mr. _____
From _____
Consignor _____
Consignee _____
W.-B. _____ Dated _____ 189__
Our No. _____
Capacity of Car _____ Pounds.
Mode of arrival at freight at destination.
_____ 189__
Original point of shipment.

Received payment _____ Agent,
_____ 189__

The signature and date must not be filled in until after the receipt (opposite bill) is detached and the charges are paid. The initials and surnames of agent must be given.

Property must be receipted for by consignee or consignee of each package, before charges paid; the whole must then be forwarded to agent by the consignee. The company to which such packages

Mail Stamps	Packages	Description of Articles	Weight	Rate	Advanced charges	Value, if over $50	Am't to be col'd of consignee.	NOTE.—The agent is hereby notified that the charges (C.O.D.) upon the articles mentioned in the foregoing bill, and which are to be delivered by agent, must be collected on receipt of precisely the amount stated, and no variation from this rule will be allowed for any purpose or be binding upon the company.

Book Receipt No.

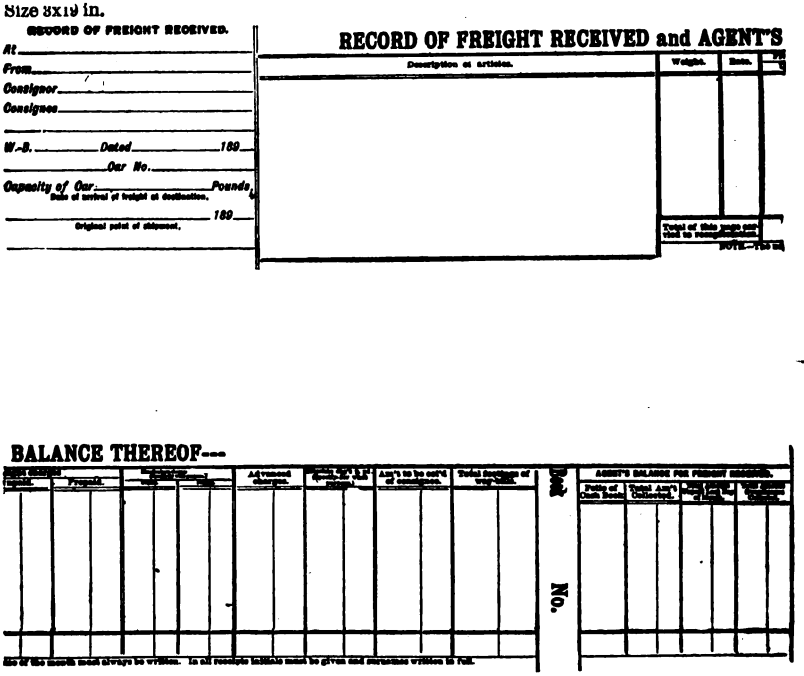
The undersigned hereby acknowledges to have received of the _____ Co., in good order, the property described in its expense bill and record of freight received bearing the same numbers respectively as those printed hereon.

Amount Charges Paid, _____
_____ Consignee.
_____ 189__

Book Receipt No.

ved within the time provided by the rules and regulations. Charges are payable on delivery. Claims for losses, damages, ssage of any kind must be made on the day of delivery. Claims of all kinds must be accompanied by the original receipt t. Claims for overcharges and klassified errors must first be made on the agent; in the event he cannot correct such errors, ded directly to the freight auditor by the consignee. Claims for loss or damage must be sent directly to the general claim ations, conditions and limitations hereby imposed shall inure to the benefit of each and every carrier beyond routing of this ny may go for the purpose of transporting to destination.

No. 21.
Size 8x19 in.


RECORD OF FREIGHT RECEIVED.
At
From
Consignor
Consignee
W.-B. Dated 189
Our No.
Capacity of Car Pounds
189
Original point of shipment.

RECORD OF FREIGHT RECEIVED and AGENT'S
Description of Articles.
Weight.
Rate.
Total of this page not to be transferred.
BALANCE THEREOF---
Book No.
AGENT'S BALANCE FOR FREIGHT RECEIVED.
Book No.

[NOTE.—The above form is supplementary to No. 20, both forms being filled up at one writing under the Multiplex System.]

No. 22.
Size 3x16½ in.

DUPLICATE FREIGHT (EXPENSE) BILL.

EXPENSE BILL.
RECEIPT FOR CHARGES ON FREIGHT

From _____
To _____
Consignor _____
Consignee _____

W.-B. _____ Dated _____ 189__
Car No. _____
Capacity of Car _____ Pounds.
Date of arrival of freight at destination.
_____ 189__
Original point of shipment.

(Copyright, 1877 & 1889, by M. M. Kirkman.,

CONSIGNEE Dr.

For charges on the following articles.

An original expense bill is required to be receipted and delivered to the consignee by agent when charges are paid by him. This is only a memorandum,—a duplicate. It cannot be made to take the place of the original, nor can it be used in lieu of the original in settlement of claims.

Received payment, _____ *Agent.*
_____ 189__

The signature and date must not be filled in until after the receipt (expense bill) is detached and the charges are paid. The initials and surname of agent must be given.

to _____ Book

Weight.	Rate.	Freight charges. Unpaid.	Freight charges. Prepaid.	Misc'l charges to be specified) Unpaid.	Misc'l charges to be specified) Prepaid.	Advanced charges.	Interline charges pd. (Specify for what purpose.)	Am't to be col'd of consignee.

NOTE.—This form is intended to cover the billing charges (i.e., those embraced on the way bill made by the forwarding agent), and no other form of receipt is valid for such purpose or is binding upon the company.

No.

Property must be removed within the time provided by the rules and regulations. Charges are payable on delivery. Claims for losses, damages, overcharges or correction of errors of any kind must be made on the day of delivery. Claims of all kinds must be accompanied by the original receipt (expense bill) for charges paid. Claims for overcharges and kindred errors must first be made on the agent; in the event he cannot correct such errors, the claim must then be forwarded directly to the freight auditor by the consignee. Claims for loss or damage must be sent directly to the general claim agent by the consignee. The terms, conditions and limitations hereby imposed shall inure to the benefit of each and every carrier beyond routing of this company to which such property may go for the purpose of transporting to destination.

No. 23.
Size 3¾x7¾ in.

.....

RECONSIGNING TICKET.

No.....

FOR

.....Car No.....

Loaded with.....

Reconsigned

From.....

To.....Station

Consigned to.....

.....

Notify.....

.....

Via.....

.....

.....189.....

Bill of Lading to.....

.....

Reconsigning charge of $.....has been

added to.....

Way-bill No.....

Dated.....189.....

and collected at this station.

.....Agent.

Per.....

NOTE.—The agent receiving this ticket will, after he has taken a record of it, send it forthwith to the freight auditor.

No. 24.

.....

RETURN FOR RECONSIGNING TICKET.

To the Freight Auditor:

Below please find statement of a "Reconsigning Ticket," as follows:

RECONSIGNING TICKET.

No.....

FOR

.....Car No.....

Loaded with.....

Reconsigned

From.....

To.....Station

Consigned to.....

.....

Notify.....

.....

Via.....

.....

.....189.....

Bill of Lading to.....

.....

Reconsigning charge of $.....has been added to.....

Way-bill No.....

Dated.....189.....

and collected at this station.

.....Agent,

Per.....

NOTE.—This sheet must be detached and sent to the freight auditor by first messenger after it has been filled up.

[NOTE.—This form is supplementary to No. 23, both forms, as well as No. 25, being filled up at one writing under the Multiplex System.]

No. 25.

.....

RECORD OF RECONSIGNING TICKET.

The following is a RECORD of a "Reconsigning Ticket" sent forward from this station in lieu of a regular way-bill, viz.: ticket

No.....

FOR

.....Car No.....

Loaded with.....

Reconsigned

From.....

To.....Station

Consigned to.....

.....

Notify.....

.....

Via.....

.....

.....189.....

Bill of Lading to.....

.....

Reconsigning charge of $.....has been added to.....

Way-bill No.....

Dated.....189.....
and collected at this station.

.....Agent.

Per.....

[NOTE.—This form is supplementary to No. 23, both forms, as well as No. 24, being filled up at one writing under the Multiplex System.]

No. 26.
Size 7¼x9 in.

RETURN OF WEIGHTS OF IRON ORE RECEIVED.

No._____

_____ 189__

TO THE FREIGHT AUDITOR:

Below please find return of weights of iron ore received at Dock

*From*_____ *mine, by train No.*_____

_____ *Agent*

	Car No.	Pounds Ore.	Car No.	Pounds Ore	
1					22
2					23
3					24
4					25
5					26
6					27
7					28
8					29
9					30
10					31
11					32
12					33
13					34
14					35
15					36
16					37
17					38
18					39
19					40
20					41
21			*Total pounds.*		42

No. 27.
Size 7¼x9 in.

*No.*_____

STATEMENT TO THE MINE OWNER.

_____ *189*__

To _____

Below please find statement of weights of iron ore received at _____ **Dock.**

From _____ *mine, by train No.*_____

_____ *Agent*

	Car No	Pounds Ore	Car No	Pounds Ore.	
1					22
2					23
3					24
4					25
5					26
6					27
7					28
8					29
9					30
10					31
11					32
12					33
13					34
14					35
15					36
16					37
17					38
18					39
19					40
20					41
21			*Total pounds.*		42

[NOTE.—This form is supplementary to No. 26, both forms, as well as No. 28, being filled up at one writing under the Multiplex System.]

No. 28.
Size 7¼x9 in.

RECORD OF WEIGHTS OF IRON ORE.

*No.*_____

_____ *189*__

Record of weights of iron ore received at Dock.

*From*_____*mine, by train No.*_____

_____*Agent.*

	Car No	Pounds Ore								Car No.	Pounds Ore.								
1																			22
2																			23
3																			24
4																			25
5																			26
6																			27
7																			28
8																			29
9																			30
10																			31
11																			32
12																			33
13																			34
14																			35
15																			36
16																			37
17																			38
18																			39
19																			40
20																			41
21										*Total pounds.*									42

[NOTE.—This form is supplementary to No. 26, both forms, as well as No. 27, being filled up at one writing under the Multiplex System]

No. 29.
Size 4x9 in.

FREIGHT AUDITOR'S NOTICE OF ERRORS AND OMMISSIONS IN LOCAL WAY-BILLS.

ACCOUNTING DEPARTMENT.

Office of the Freight Auditor.

Freight Auditor's notice of Errors and Omissions in Local Way-Bills.

No......

....., 189...

Way-Bill No...... *dated*..... 189..., *Car No.*.....

From..... *to*..... *has been corrected to read as follows:*

Consignee and destination.	No. of Pkgs.	Articles.	Weight.	Rate.	Authority for rate.	Freight Charges.		Miscellaneous Charges. (Specify for what purpose.)		Advanced charges.		Inter-line charges prepaid.	
						Unpaid.	Prepaid.	Unpaid.	Prepaid.				
Totals of way-bill.....													

INSTRUCTIONS: If the above corrections are found to be in order the agent will at once correct the station records accordingly, filing this notice as a part of the station records. In the event they are found to be wrong, in any respect, the exceptions must be noted hereon and the card returned to the undersigned by first train mail.

Freight Auditor.

By.....

No. 30.
Size 4x9 in.

FREIGHT AUDITOR'S NOTICE OF ERRORS AND OMISSIONS IN INTER-LINE WAY-BILLS.

No. _____

ACCOUNTING DEPARTMENT.

Office of the Freight Auditor.

Freight Auditor's notice of Errors and Omissions in Inter-Line Way-Bills.

Chicago, _____ *189*

Way-Bill No. _____ *dated* _____ *189* ___. *Car No.*

from _____ *to* _____ *has been corrected to read as follows:*

Consignee and destination.	No. of Pkgs.	Articles.	Weight.	Rate.	Authority for rate.	Freight Charges.		Miscellaneous Charges. (Specify for what purpose.)		Advanced charges.		Inter-line charges prepaid.	
						Unpaid.	Prepaid.	Unpaid.	Prepaid.				
Totals of way-bill.....													

INSTRUCTIONS: If the above corrections are found to be in order the agent will at once correct the station records accordingly, including original way-bills when the same have not been sent to the freight auditor, filing this notice as a part of the station records. In the event they are found to be wrong, in any respect, the exceptions must be noted hereon and the card returned to the undersigned by first train mail.

Freight Auditor.

Per _____

No. 31.
Size 5½x12½.

STATEMENT OF FREIGHT WEIGHED EN ROUTE. *No.*_____

*To the agent at*_____*station.*

Below please find a statement of freight way-billed from your station,

*weighed at*_____*station,*_____*189*__

_____*Agent.*

NOTE.—In addition to sending this statement to the forwarding agent, the agent of the weighing station must notify the freight auditor on form 23 A of the weights for all freight way-billed through to points upon other lines.

Car initials.	Car No.	Way-bill No.	Date of way-bill.		Destination of way-bill.	Contents of car.	Gross weight.	Tare.		Net weight.
								Weight.	Actual, marked or estimated.	

No. 32.
Size 5½x12⅛ in.

RECORD OF FREIGHT WEIGHED EN ROUTE. *Page*_____

*Record of freight way-billed from*_____ *station.*

*weighed at*_____ *station,*_____ *189*__

_____ *Agent.*

Car initials.	Car No.	Way-bill No.	Date of way-bill.		Destination of way-bill.	Contents of car.	Gross weight.	Tare.		Net weight.
								Weight.	Actual, marked or estimated.	

[NOTE.—This form is supplementary to No. 31, both forms being filled up at one writing under the Multiplex System. It can also be written, if desired, to have another form provided, to be filled up at the same time to be sent to the freight auditor, or other person to whom it is desired to furnish the information.]

No. 33.
Size 3x8½ in.

RECEIPT FOR MISCELLANEOUS CHARGES.

No.....

THIS IS TO CERTIFY that I have received this.....18....., from
(Name of month must be written.)

.....of.....

the sum of. .....Dollars, $.....

for.....

.....

.....

on account of freight hauled in Car No.....way-bill No.....Dated.....18....

from.....station to.....station.

.....Agent.

.....Station.

RECEIPT.

NOTE.—This form must be used in all cases, except in receipting for "Prepaid" Freight Charges, for "Switching" Charges, and for Charges that follow Freight to Destination that are regularly way-billed and appear with other charges on the "Freight (Expense) Bill." In all other cases this form must be used, and no other receipt is valid or binding upon the Company for such charges. The information that this blank is intended to cover must be entered in detail in every case by the person filling up the form.

The Receipt must be dated and signed before being detached from the book.

No. 34.
Size 8x8½ in.

RECORD OF MISCELLANEOUS CHARGES COLLECTED.

Folio Cash Book..... No.....

Record of miscellaneous collections received.....18....., from

.....of.....

amounting to..... .....Dollars, $.....

for.....

.....

.....

on account of freight hauled in car No.....way-bill No.....dated.....18.....

from.....station to.....Station.

.....Agent.

.....Station.

[NOTE.—This form is supplementary to No. 33, both forms being filled up at one writing under the Multiplex System.]

No. 35.
Size 10x16½ in.

RETURN OF MISCELLANEOUS FREIGHT COLLECTIONS NOT WAY-BILLED.

To the *Freight Auditor*:

Below please find statement of miscellaneous charges, accruing on account of freight, or for switching, not embraced in the return for any way-bill (i. e., not already charged upon the company's books).

For ..... *station, for* *189*

Date of Collect'n.	Car number	Car initials	Date of Way-Bill	Way-Bill No. or Switching Order No.	Account of Way-Bill. From	Account of Way-Bill. To	From When Due	Place of Business (Street and Number where possible)	Kind of Service Rendered	Amount Collected		By whom the Amount is Collected

Agent.

No. 36.
Size 4½x14¼ in.

RECEIPT FOR DOCKAGE OR TERMINAL CHARGES.

EXPENSE BILL.

Receipt for charges on freight from

To

Consignor

Consignee

No. Bill of Lading

Date Bill of Lading 189
Date of arrival of freight at destination.

189
Original point of shipment.

Name of boat.

CONSIGNEE Dr. to

For charges on the following articles.	Weight.	Rate.	Freight charges. Unpaid.	Freight charges. Prepaid.	Advanced charges.	Dockage.	Don't to be unofficial of consignee.
	Totals.						

Book No. _____ No. _____

Received payment, _____ Agent.

189

The signature and date must not be filled in until after the receipt (expense bill) is delivered and the charges are paid. The initials and surname of agent must be given.

Property must be removed within the time provided by the rules and regulations. Charges are payable on delivery. Claims for losses, damages, overcharges, or correction of errors of any kind, must be made on the day of delivery. Claims of all kinds must be accompanied by the original receipt (expense bill) for charges paid. Claims for overcharges and blocked errors must first be made on the agents, in the event he cannot correct such errors, the claim must then be forwarded directly to the freight auditor by the consignee. Claims for loss or damage must be sent directly to the general claim agent by the consignee.

No. 37.
Size 4½x14¼ in.

RECORD OF FREIGHT RECEIVED SUBJECT TO TERMINAL CHARGE ONLY.

Record of freight received from

_____

_____

Mr. _____

Consignor _____

Consignee _____

_____

_____

Co. Bill of Lading _____

Date Bill of Lading _____ *189*
Date of arrival of freight at destination.

_____ *189*
Original point of shipment.

_____
Name of boat.

_____

Articles.	Weight.	Rate.	Freight charges. Unpaid.	Freight charges. Prepaid.	Advanced charges.	Dockage.	Amt to be collected at consignee.	Book No. _____ No. _____ Consignee.
	Totals.							

Page of each book _____

Received in good order the foregoing described property. } _____ *Consignee.* _____ *189*

NOTE.—The name of the month must always be written, in all receipts, tickets must be given upon presentation entitling to bill.

[NOTE.—This form is supplementary to No. 36, both forms being filled up at one writing under the Multiplex System.]

No. 38.
Size 8¼x8 in.

No.....

RECEIPT FOR CASH COLLECTED.

.....189.....

Received for the

.....CO. $.....

for transportation of.....

across the.....river at.....on trip No.....

.....

No. 39.
Size 3¼x6 in.

No.....

RECORD OF CASH COLLECTED.

.....189.....

Record of amounts received for the

.....CO., $.....

for transportation of.....

across the.....river at.....on trip No.....

.....

[NOTE.—This form is supplementary to No. 38, both forms being filled up at one writing under the Multiplex System.]

No. 40. RETURN OF FERRY COLLECTIONS.
Size 6¾x10½ in.

.....

RETURN TO FREIGHT AUDITOR.

.....189....

TO THE FREIGHT AUDITOR:

Below please find a statement of the passengers and freight transported by the ferry boat.....on this date; also the charges incidental thereto; which I hereby certify have been collected and remitted to the agent at.....

.....

	No.	Weight	Rate	Charges Collected	Remarks
Double Teams, driver and family,					
Single Rigs, " "					
Horse and Rider.....					
Foot Passengers.....					
Sheep.....					
Hogs.....					
Cattle.....					
" (one and two years old)....					
Horses.....					
" (one and two years old)..					
Lumber, loads.....					
Coal, loads.....					
Merchandise, loads.....					
" small lots.....					
.....					
.....					
TOTAL.....					

No. 41.
Size 6¾x10½.

STATEMENT OF FERRY COLLECTIONS.

STATEMENT TO THE AGENT.

_____ 189__

AGENT,

Herewith please find cash collected on account of passengers and freight transported by the ferry boat _____ on this date. Please verify the following statement and if found correct, fill up and sign the receipt at the end of the record.

_____

	No.	Weight.	Rate.	Charges collected.		Remarks.
Double Teams, Driver and Family,						
Single Rigs, "						
Horse and Rider,						
Foot Passengers,						
Sheep,						
Hogs,						
Cattle,						
" (one and two years old.)						
Horses,						
" (one and two years old.)						
Lumber, Loads,						
Coal, Loads,						
Merchandise, Loads,						
Merchandise, Small Lots,						
Total,						

[NOTE.—This form is supplementary to No. 40, both forms, as well as No. 42, being filled up at one writing under the Multiplex System.]

No. 42.
Size 6¾x10½ in.

RECORD OF FERRY COLLECTIONS.

_____ 189__

The following is a record of the passengers and freight transported by the ferry boat _____ on this date; also of the charges incidental thereto.

_____

	No.	Weight.	Rate.	Charges collected.		Remarks.
Double Teams, Driver and Family,						
Single Rigs, " "						
Horse and Rider,						
Foot Passengers,						
Sheep,						
Hogs,						
Cattle,						
" (one and two years old)						
Horses,						
" (one and two years old)						
Lumber, Loads,						
Coal, Loads,						
Merchandise, Loads,						
Merchandise, Small Lots,						
			Total,			

Received of _____ for the _____ Co. $_____

for transportation charges as shown by the above record.

_____ 189__ _____
Agent.

[NOTE.—This form is supplementary to No. 40, both forms, as well as No. 41, being filled up at one writing under the Multiplex System.]

No. 43.
Size 3¼x9 in.

ORDER FOR SWITCHING.

No.....

.....Station,..... ..... 8.....

ORDER FOR SWITCHING.—Please switch cars as noted below:

NOTE.—No switching may be done for any person, firm or corporation, except upon an order written upon a blank of this form, duly signed by the agent or his authorized representative. When the service has been performed, the certificate must be signed and transmitted without delay by the yardmaster to the freight auditor.

Cars to be switched from	Cars to be switched to	The switching charges are payable by	Total number and kind of cars to be switched.	Car Numbers.	Car Initials.

I hereby certify that the service has been performed, as directed above.

.....18.....

.....
Yardmaster.

Amount of switching charge, $.....

.....Agent.

No. 44.
Size 3½x9 in.

RECEIPT FOR SWITCHING CHARGES.

No.....

.....Station,.....18.....

RECEIPT FOR SWITCHING CHARGES.

NOTE.—A receipt of this form will be given in every instance where a charge is exacted for switching or for use of engine. No other form of receipt is valid for such charges. The receipt must be signed by the agent or his authorized representative.

Cars switched from	Cars switched to	Switching charges payable by	Total number and kind of cars switched.	Car Numbers.	Car Initials.

I hereby acknowledge to have received the amount stated above in payment for the services specified.

.....18..... .....
Agent.

Amount of switching charge, $.....

[NOTE.—Forms Nos. 44, 45 and 46 are supplementary to form No. 43, all four forms being filled up at one writing under the Multiplex System.]

No. 45.
Size 3¼x9 in.

RECORD OF SWITCHING.

No.....

{ Folio Cash Book, } .....Station,.....18.....

RECORD OF SWITCHING AS PER ORDER ISSUED THIS DATE, VIZ.:

Cars switched from	Cars switched to	Switching charges payable by	Total number and kind of cars switched.	Car Numbers.	Car Initials.

The charge for the above service was collected, ... 18..... } Amount of switching charges, $.....

..... Agent.

[NOTE.—Forms Nos. 44, 45 and 46 are supplementary to Form No. 43, all four forms being filled up at one writing under the Multiplex System.]

No. 46.
Size 5½x9 in.

SWITCHING WAY-BILL.

No.....

.....Station,.....18.....

SWITCHING WAY-BILL.—To be delivered to the Agent or Yardmaster of connecting line.

NOTE.—This Way-bill must accompany cars switched to connecting lines in every case where a charge is made for such service.

Cars switched from	Cars switched to	Switching charges payable by	Total number and kind of cars switched.	Car Numbers.	Car Initials.

The above cars delivered as directed.

.....18..... .....
Yardmaster.

Amount of switching charge, $.....

[NOTE.—Forms Nos. 44, 45 and 46 are supplementary to Form No. 43, all four forms being filled up at one writing under the Multiplex System.]

No. 47.
Size 8½ x 13.

RETURN FOR SWITCHING CHARGES COLLECTIBLE.

_____ R___ Co.

RETURN FOR SWITCHING CHARGES COLLECTIBLE.

TO THE FREIGHT AUDITOR:

Below please find return of switching charges for cars switched by this Company for _____ *R___ Co. during the month of* _____ *189___, at* _____ *station, which I hereby certify to be correct.*

_____ *Agent.*

Date of Service, 189	Car No.	Car Initials	No. of Order for Switching	Way Bill No.	Date.	Switching Charges.		Switched to or from	Consignee or Shipper.	Destination or Point of Shipment.	Description of Freight.	Remarks.

No. 47A.
Size 8½x13 in.

STATEMENT OF SWITCHING CHARGES COLLECTIBLE.

_____R___ Co.

STATEMENT OF SWITCHING CHARGES COLLECTIBLE.

TO THE GENERAL FREIGHT AGENT:

Below please find statement of switching charges for cars switched by this Company for _____R___ *Co.*

during the month of _____ *189___, at* _____ *station, which I hereby certify to be correct.*

_____ *Agent.*

Date of Service, 189	Car No.	Car Initials.	No. of Days for Switching.	Way-Bill No.	Rate.	Switching Charges.	Switched to or from	Consignee or Shipper.	Destination or Point of Shipment.	Description of Freight.	Remarks.

[NOTE.—This form is supplementary to No. 47, both forms, as well as No. 48, being made up at one writing under the Multiplex System.]

No. 48.
Size 8½x13 in.

RECORD OF SWITCHING CHARGES COLLECTIBLE.

_____R___ Co.

RECORD OF SWITCHING CHARGES COLLECTIBLE.

The following is a record of switching charges for cars switched by this Company for _____ *R___ Co.,*

during the month of _____ *189__, at* _____ *station.*

_____ *Agent.*

Date of Service, 189	Car No.	Car Initials.	No. of Order for Switching.	Way-Bill No.	Date.	Switching Charges.	Switched to or from	Consignee or Shipper.	Destination or Point of Shipment.	Description of Freight.	Remarks.

[NOTE.—This form is supplementary the No. 47, both forms, as well as No. 47A, being made up at one writing under the Multiplex System.]

No. 49.
Size 8½x13 in.

RETURN FOR SWITCHING CHARGES DUE OTHER COMPANIES.

Return for Switching Charges due other Companies from_____R___ Company.

TO THE TREASURER AUDITOR:

Below please find return of switching charges for cars switched by_____R___ Co. for this Company during the month of_____189___, at_____station, which I hereby certify to be correct.

Agent.

Date of Service, 189	Car No.	Car Initials.	No. of Order for Switching.	Way-Bill No.	Rate.	Switching Charges.	Switched to or from	Consignee or Shipper.	Destination or Point of Shipment.	Description of Freight.	Freight Charges.

No. 49A.
Size 8½x13 in.

STATEMENT OF SWITCHING CHARGES DUE OTHER COMPANIES.

Statement of Switching Charges due other Companies from _____ R___ Company.

TO THE GENERAL FREIGHT AGENT:

Below please find Statement of switching charges for cars switched by _____ *R___ Co. for this Company during the month of* _____ *189___, at* _____ *station, which I hereby certify to be correct.*

_____ *Agent.*

Date of Service, 189	Car No.	Car Initials.	No. of Order for Switching.	Way-Bill No.	Date.	Switching Charges.	Switched to or from	Consignee or Shipper.	Destination or Point of Shipment.	Description of Freight.	Freight Charges.

[NOTE.—This form is supplementary to No. 29, both forms, as well as No. 50, being filled up at one writing under the Multiplex System.]

No. 50.
Size 8½x13 in.

RECORD OF SWITCHING CHARGES DUE OTHER COMPANIES.

Record of Switching Charges due other Companies from _____ R___ Company.

The following is a record of switching charges for cars switched by _____ *R___ Co. for*

during the month of _____ *189___, at* _____.

_____ _____ *Agent.*

Date of Service, 189	Car No.	Car Initials.	No. of Cars for Switching.	Way-Bill No.	Date	Switching Charges.	Delivered to or from	Consignee or Shipper.	Destination or Point of Shipment.	Description of Freight.	Freight Charges.

[NOTE.—This form is supplementary to No. 49, both forms, as well as No. 49A, being filled up at one writing under the Multiplex System.]

No. 51. **RECORD OF AND RECEIPT FOR INTER-LINE CHARGES PREPAID.**

Size 8¼x13¾ in.

Record of and Receipt for Inter-line Charges Prepaid on Freight Received for the Month of----------189----, ----------Station.

Date way-bill was received.	Number of way-bill.	Station from which freight was billed.	Way-bill number.	Name of way bill.	Name and address of shipper.	Consignee and destination.	Amount paid to inter-line company presented.	Amount paid to us by next line's receipt for same.	Amount subsequently paid.	We hereby acknowledge to have received from ..... the sum of ..... Dollars, this ..... day of ..... 189.... (Signature of delivering or agent of connecting line.)	Date of payment.	

No. 52.
Size 8x13¼ in.

RECORD OF UNREFUNDED CHARGES.

Record of Unrefunded Charges on hand at _____station and disposition made of same.

Date of collection or credit.	Date of way bill.	Way bill number.	Record of freight remitted. Book No.	Record of freight remitted. Voucher or Y. No.	Station from which freight was billed.	Amount of collection or credit.	Am't charged to agent (or C. of A.) or to be refunded by him.	Amount to be refunded.	To whom due. (Name of consignee or consignor as the case may be.)	Date of payment, or date on which requested, on freight station	We hereby acknowledge to have received from the ... R. ...Co. the amount set opposite our respective names.

No. 53.
Size 8¼x14¼ in.

STATEMENT OF WAY-BILLING.

.....R.....station,.....189....

Statement of way-billing of freight.....

.....

Date of Way-bill	Car No.	Way-bill No.	Consignee	Destination		Articles	Weight	Rate	Freight Chgs.		Miscellaneous Chgs. (Specify for what purpose.)		Advanced Charges	Inter-line Charges Prepaid
									Unpaid	Prepaid	Unpaid	Prepaid		

(207)

No. 54.
Size 3x5¾ in.

DAILY TRAIN RETURN OF MILK SHIPPED

From.....Station. ....18.....

TRAIN No.	TO	NUMBER OF CANS SHIPPED		
		8 GAL.	10 GAL.	20 GAL.
.....	.....	.....	.....	.....
....	....	.....	.....	.....
.....	.....	.....	.....	.....

.....Agent.

This return must be forwarded to the freight auditor, without fail, by first train after the milk has been shipped. When there are no shipments the agent will send return with notation to that effect.

No. 55.
Size 8x11 in.

MONTHLY RETURN OF MILK TICKET SALES.

TO THE FREIGHT AUDITOR:

Below please find return of milk ticket sales

at.....station, for the month of.....189.....

Tickets read from.....to .....

.....gallon cans.]						.....gallon cans]					
Date	Com'nc'g No.	Closing No.	Number sold	Rate	Amount	Com'nc'g No.	Closing No.	Number sold	Rate	Amount	

RECAPITULATION.

.....Gallons.....$

.....Gallons.....$.....

TOTAL, $.....

Highest No. on hand, { .....Gallons..... / .....Gallons .....

.....Agent.

No. 56.
Size 8x11 in.

RECORD OF MONTHLY RETURN OF MILK TICKET SALES.

Record of monthly return of milk ticket sales.
(To be retained at the station where the return is made.)

*at*_____*station, for the month of*_____*189*___

*The tickets read from*_____*to*_____

Date.	____gallon cans.] Commencing number.	Closing number.	Number sold.	Rate.	Amount.		____gallon cans.] Commencing number	Closing number.	Number sold.	Rate.	Amount.	
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												

Recapitulation.

___gallons_____ $

___gallons_____ $_____

Highest No. on hand, ___gallons_____ ___gallons_____

Total $_____ .....**Agent.**

[NOTE.—This form is supplementary to No. 55, both forms being filled up writing under the Multiplex System.]

No. 57.
Size 7x8½ in.

DAILY RETURN OF FREIGHT EARNINGS.

TO THE FREIGHT AUDITOR: *Below please find amount of freight charges unpaid and prepaid on freight forwarded to local stations (including milk ticket sales); also a statement of the freight charges unpaid and prepaid for freight forwarded to and received from stations on other railroads.*

for.....station for.....189....

.....Agent.

No. 1	*Amount of freight charges brought forward from item No. 3, last return.*	$		Enter item No. 2 below.
No. 2	*Amount of freight charges for this date on freight forwarded to local stations (including milk ticket sales).*	$		$
No. 3	*Total of items Nos. 1 and 2, to be forwarded to item No. 1, next return.*	$		

Statement of freight charges for freight forwarded to and received from stations on other railroads.

No. 4	*Amount of freight charges brought forward from item No. 6, last return.*	$		Enter item No. 5 below.	
No. 5	*Amount of freight charges for this date on freight forwarded to stations on other railroads.*	$		$	
No. 6	*Total of items Nos. 4 and 5 to be carried forward to item No. 4, next return.*	$			
No. 7	*Amount of freight charges brought forward from item No. 9, last return.*	$		Enter item No. 8 below.	
No. 8	*Amount of freight charges for this date on freight received from stations on other railroads.*	$		$	
No. 9	*Total of items Nos. 7 and 8 to be carried forward to item No. 7, next return.*	$			
No. 10	*Total freight charges for this date on freight forwarded to and received from stations on other railroads. Items Nos. 5 and 8.*		$		$

☞ This column must not be used by agents.

$

No. 58.
Size 10½x15 in.

TO THE FREIGHT AUDITOR: JUNCTION RETURN OF

Below please find statement of inter-line way-bills from stations on _____

delivered to _____ R. _____

Way Bill No.	Weight lbs.	Car Initials	Car No.	From	To	Consignee	Articles	Way

No. 59.
Size 10½x15 in.

TO THE GENERAL FREIGHT AGENT: JUNCTION RETURN OF

Below please find statement of inter-line way-bills from stations on _____

delivered to _____ R. _____

Way Bill No.	Weight lbs.	Car Initials	Car No.	From	To	Consignee	Articles	Way

[NOTE.—This form, No. 59, is supplementary to No. 58, both forms, as w 1

_____R.____ COMPANY.

INTER-LINE WAY-BILLS.

_____ *R.___ to stations on* _____ *R.___*

at _____ *station,* _____ *189___*

_____ *Agent.*

No.	Freight charges.		Miscellaneous charges.		Advanced charges.	Inter-line charges prepaid.	Make X when goods are checked.	Condition of seals on car doors.	Remarks.
	Unpaid.	Prepaid.	Unpaid.	Prepaid.					

_____R.____ COMPANY.

INTER-LINE WAY-BILLS.

_____ *R.___ to stations on* _____ *R.___*

at _____ *station,* _____ *189___*

_____ *Agent.*

No.	Freight charges.		Miscellaneous charges.		Advanced charges.	Inter-line charges prepaid.	Make X when goods are checked.	Condition of seals on car doors.	Remarks.
	Unpaid.	Prepaid.	Unpaid.	Prepaid.					

as No. 60, being filled up at one writing under the Multiplex System.]

No. 60.
Size 10½x15 in.

RECORD OF INTER-LINE WAY-BILLS.

Record of inter line way bills from stations on _____ W R.

delivered to _____

Received of _____ R. Co., the following described way-bills, and property in good order, _____

Date of W. B.	Way-bill No.	Car Initials.	No.	When.	To	Consignee.	Articles.

[NOTE.—This form is a supplementary to No. 58, both forms, as well as No.

R. COMPANY.

R. to stations on R.

as station, 189

Agent. R. G. Agent.

Freight charges.		Miscellaneous charges.		Advanced charges.	Inter-line charges prepaid.	Value if when goods are declared.	Condition of contents of case declared.
Unpaid.	Prepaid.	Unpaid.	Prepaid.				

59, being filled up at one writing under the Multiplex System.]

No. 61.
Size 10¼x16 in.

MONTHLY ABSTRACT OF LOCAL WAY-BILLS FORWARDED.

Sheet No. ____

NOTE.—Detach this sheet and send to the freight auditor, together with all of the sheets of this form for the month's business.

TO THE FREIGHT AUDITOR:

The following is a monthly abstract of local way-bills forwarded from ____ station.

For month of ____ 189

Date of W. B.	Way-bill No.	Description of articles.	Weight.	Freight Charges.		Miscellaneous charges. (Specify by item or group.)		Advanced charges.	Inter-line charges prepaid.
				Unpaid.	Prepaid.	Unpaid.	Prepaid.		

This white must not be used by agents.

No. 62.
Size 10¼x16 in.

RECORD OF MONTHLY ABSTRACT OF LOCAL WAY-BILLS FORWARDED.

Record of monthly abstract of local way-bills forwarded from _____ Station.

For month of _____ *18.*

Date of W.B.	Way-bill No.	Description of articles.	Weight.	Freight Charges. Unpaid.	Freight Charges. Prepaid.	Miscellaneous charges (such as wharfage). Unpaid.	Miscellaneous charges (such as wharfage). Prepaid.	Advanced charges.	Inter-line charges [if any].

Space to be left between each day's entries.

[NOTE.—This form is supplementary to No. 61, both forms being filled up at one writing under the Multiplex System.]

No. 63.
Size 10¼x16 in.

MONTHLY ABSTRACT OF LOCAL WAY-BILLS RECEIVED.

NOTE—Detach this sheet and send to the freight auditor, together with all of the sheets of this form for the month's business.

Sheet No.....

.....

TO THE FREIGHT AUDITOR:

The following is a monthly abstract of local way-bills received at.....Station,

for month of.....189.....

	Date of W.-B.	Way-bill No.	Description of Articles	Weight	Freight Charges		Miscellaneous Charges (Specify for what purpose.)		Advanced Charges	Inter-line Charges Prepaid
					Unpaid	Prepaid	Unpaid	Prepaid		
The ... column must not be used by agents.										

No. 64.
Size 10¼x16 in.

RECORD OF MONTHLY ABSTRACT OF LOCAL WAY-BILLS RECEIVED.

Record of monthly abstract of local way-bills received at _____ station.

For month of _____ *189*

Date of W.B.	W.B. No.	Description of articles	Weight	Freight charges. Unpaid.	Freight charges. Prepaid.	Miscellaneous charges. (Specify in case space.) Unpaid.	Miscellaneous charges. (Specify in case space.) Prepaid.	Advanced charges.	Interline charges prepaid.

This column must not be filled by agents.

[NOTE.—This form is supplementary to No. 63, both forms being filled up at one writing under the Multiplex System.]

No. 65.
Size 10¼x16 in.

MONTHLY ABSTRACT OF INTER-LINE WAY-BILLS FORWARDED.

*Sheet No.*_____

NOTE.—Detach this sheet and send to the freight auditor, together with all of the sheets of this form for the month's business.

TO THE FREIGHT AUDITOR:

Below please find monthly abstract of inter-line way-bills forwarded to stations on_____railroad, from_____station.

*Via*_____ *Jct.*_____ *R.*
" _____ " _____ *R.*
" _____ " _____ *R.*

*For month of*_____ *189*__

Date of W.-B.	Way-bill No.	Description of articles.	Weight.	Freight Charges.		Miscellaneous Charges.		Advanced charges.		Inter-line charges prepaid.	
				Unpaid.	Prepaid.	Unpaid.	Prepaid.				

No. 66.
Size 10¼x16 in.

RECORD OF MONTHLY ABSTRACT OF INTER-LINE WAY-BILLS FORWARDED.

Record of monthly abstract of inter-line way-bills forwarded to stations on _____ railroad, from _____ to _____

Via _____ *Jct.* _____ *R.*
" _____ " _____ *R.*
" _____ " _____ *R.*

For month of _____ *189*__

Date of W.B.	Way-bill No.	Description of articles.	Weight.	Freight Charges. Dispatch.	Freight Charges. Prepaid.	Miscellaneous charges. (Specify for what service.) Dispatch.	Miscellaneous charges. (Specify for what service.) Prepaid.	Advanced charges.	Inter-line charges prepaid.

(a) The entries need not be read by agents.

[NOTE.—This form is supplementary to No. 65, both forms being filled up at one writing under the Multiplex System.]

No. 67.
Size 10¼x13 in.

MONTHLY ABSTRACT OF INTER-LINE WAY-BILLS RECEIVED.

Sheet No.....

NOTE.—Detach this sheet and send to the freight auditor, together with all of the sheets of this form for the month's business.

TO THE FREIGHT AUDITOR:

Below please find monthly abstract of inter-line way-bills received from stations on.....railroad, at.....station:

Via_____ Jct._____ R.
" _____ " _____ R.
" _____ " _____ R.

*For month of*_____ *189*__

Date of W.-B.	Way-bill No.	Description of article.	Weight.	Freight Charges.		Miscellaneous charges.		Advanced charges.	Inter-line charges prepaid.
				Local.	Prepaid.	Specify items and amount.			

(2) This column must not be used by agents.

No. 68.
Size 10¼x16 in.

RECORD OF MONTHLY ABSTRACT OF INTER-LINE WAY-BILLS RECEIVED.

Record of monthly abstract of inter-line way-bills received from stations on _____ Railroad, at _____ Station:

Via _____ Jct. _____ R.
" _____ " _____ R.
" _____ " _____ R.

For month of _____ 189__

Date of W.B.	Way-bill No.	Description of articles	Weight.	Freight Charges. Local.	Freight Charges. Prepaid.	Miscellaneous charges. Amount.	Miscellaneous charges. Weight.	Advanced charges.	Inter-line charges prepaid.

* This column must be cast by agents.

[NOTE.—This form is supplementary to No. 67, both forms being filled up at one writing under the Multiplex System.]

No. 69,
Size 16x21¼ in.

MONTHLY SUMMARY OF LOCAL WAY-BILLS.

TO THE FREIGHT AUDITOR.

The following is a monthly summary of local way-bills received at and forwarded from _____ *station, for the month of* _____ 18__.

The above must be filled in ink.	FREIGHT RECEIVED AT THIS STATION							Stations with which business has been done.	FREIGHT FORWARDED FROM THIS STATION.						
	Weight.	Freight Charges.		Miscellaneous Charges.		Amount Charge.	Inter-line charges prepaid.		Weight.	Freight Charges.		Miscellaneous Charges.		Amount Charge.	Inter-line charges prepaid.
		Amount.	Prepaid.	Amount.	Prepaid.					Amount.	Prepaid.	Amount.	Prepaid.		
	-	0		0		-	7	Total Amount to date 19		0		1		0	0

Posted by _____

Checked by _____

_____ station.

No. 70.
Size 16x21¼ in.

RECORD OF MONTHLY SUMMARY OF LOCAL WAY-BILLS.

☞ THIS PAGE IS TO BE RETAINED AT THE STATION ☜

Record of monthly summary of local waybills received at and forwarded from _____ station, for the month of _____ 189__.

No. and date of Way-bill	FREIGHT RECEIVED AT THIS STATION								Stations with which business has been done.	FREIGHT FORWARDED FROM THIS STATION.							
	Weight	Freight Charges		Miscellaneous Charges		Aboard Charges.	Other than charges prepaid			Weight	Freight Charges		Miscellaneous Charges		Aboard Charges.	Other than charges prepaid	
		Unpaid.	Prepaid.	Unpaid.	Prepaid.						Unpaid.	Prepaid.	Unpaid.	Prepaid.			
		6		4		8	7		Totals brought to page 10		8		1		6	6	

_____ station.

[NOTE.—This form is supplementary to No. 69, both forms being filled up at one writing under the Multiplex System.]

No. 71.
Size 16x21¼ in.

MONTHLY SUMMARY OF

☞SEE INSTRUC

NOTE.—This sheet is to be detached and sent to the freight au

TO THE FREIGHT AUDITOR: .....

The following is a monthly summary of inter-line way-bills received at and for

	FREIGHT RECEIVED AT THIS STATION							Names of and roads and junctio business h done.
	Weight	Freight Charges		Miscellaneous Charges		Advanced Charges	Inter-line Charges Prepaid	
		Unpaid	Prepaid	Unpaid	Prepaid			
1								
2								
3								
4								
5								
6								
7								
8								
9								
0								
1								
2								
3								
4								
5								
6								
7								
		6		4		5	7	TOT

.....

INTER LINE WAY-BILLS.

TIONS ON BACK.

ditor; all the sheets for the month's business should be sent together.

..... Sheet No.....

warded from.....Station, for the month of.....189....

stations, with which, ns via which as been	FREIGHT FORWARDED FROM THIS STATION							
	Weight	Freight Charges		Miscellaneous Charges		Advanced Charges	Inter-line Charges Prepaid	
		Unpaid	Prepaid	Unpaid	Prepaid			
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
0								0
1								1
2								2
3								3
4								4
5								5
6								6
7								7
ALS			3		1	8	2	

.....Station. .....Agent.

No. 72.
Size 16x21¼ in.

RECORD OF MONTHLY SUMMARY

THIS SHEET IS TO BE RE

.....

Record of monthly summary of inter-line way-bills received at and forwarded

	FREIGHT RECEIVED AT THIS STATION							Names of and roads and junctio business h done.
	Weight	Freight Charges		Miscellaneous Charges		Advanced Charges	Inter-line Charges Prepaid	
		Unpaid	Prepaid	Unpaid	Prepaid			
1								
2								
3								
4								
5								
6								
7								
8								
9								
0								
1								
2								
3								
4								
5								
6								
7								
		6		4		5	7	TOT

[NOTE.—This form is supplementary to No. 71, both forms being led up at one writing under the Multiplex System.]

.....

OF INTER-LINE WAY-BILLS.

TAINED AT THE STATION.

..... Sheet No.....

from.....Station, for the month of.....189.....

stations, with which, ns via which as been	FREIGHT FORWARDED FROM THIS STATION							
	Weight	Freight Charges		Miscellaneous Charges		Advanced Charges	Inter-line Charges Prepaid	
		Unpaid	Prepaid	Unpaid	Prepaid			
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
0								0
1								1
2								2
3								3
4								4
5								5
6								6
7								7
ALS			3		1	8	2	

.....Station. .....Agent.

No. 73.
Size 14x16 in.

MONTHLY RETURN OF COMMODITIES (IN TONNAGE) FOR FREIGHT FORWARDED.

To the Freight Auditor:

Below please find monthly return of commodities (in tonnage) for freight forwarded.

From _____ station, for month of _____ 18____

_____ Agent.

Commodities.	EAST BOUND. WEIGHT. Lbs.	Tons.	10ths	WEST BOUND. WEIGHT. Lbs.	Tons.	10ths	NORTH BOUND. WEIGHT. Lbs.	Tons.	10ths	SOUTH BOUND. WEIGHT. Lbs.	Tons.	10ths	GRAND TOTAL. WEIGHT. Lbs.	Tons.	10ths
This column must not be used by agents.															
Totals.															

No. 74.
Size 14x16 in.

MONTHLY RETURN OF COMMODITIES (IN TONNAGE) WAY-BILLED THROUGH FROM STATIONS ON OTHER RAILROADS.

To the Freight Auditor:

Below please find return of commodities (in tonnage) for freight way-billed through from stations on other railroads.

received at_____station, for month of_____, 18____

_____Agent.

This column must not be used by agents.	Commodities	EAST BOUND. WEIGHT.			WEST BOUND WEIGHT.			NORTH BOUND. WEIGHT.			SOUTH BOUND. WEIGHT.			GRAND TOTAL. WEIGHT.		
		Lbs.	Tons.	10ths	Lbs.	Tons.	10ths	Lbs.	Tons.	10ths	Lbs.	Tons.	10ths	Lbs.	Tons.	10ths
	Totals.															

FREIGHT AUDITOR'S NOTICE TO AGENTS OF ERRORS AND OMISSIONS

No. 76.
Size 12x19 in.

ACCOUNTING

OFFICE OF THE

Freight Auditor's Notice to Agents of Errors and Omissions

To agent at.....station, on.....

Below please find statement of errors and omissions in your monthly abstracts and sum totals of received side of summary (form 26), for month

AS REPORTED.

Weight	Freight Chgs.		Miscellaneous Chgs.		Advanced Charges	Inter-line Charges Prepaid	From	Date of W.-B.	Way-bill No.
	Unpaid	Prepaid	Unpaid	Prepaid					
							TOTALS,		

Difference between amounts reported and as corrected (additions in black ink, deductions in red ink).....

Totals from received side of summary (form 26), as reported by agent.....

Totals from received side of summary (form 26), after correction by freight auditor.

INSTRUCTIONS:

This statement must be preserved by the agent as a part of his station records.

Each item must be carefully examined and the necessary corrections made on all the

If any of the changes that have been made are not thoroughly understood, the agent sh made.

If any of the way-bills that have been added to the returns have not been received, the records.

The monthly return of commodities (in tonnage) for inter-line freight received must not shown in the grand total columns of the monthly return of commodities (in tonnage) monthly summary of inter-line way-bills (form 26S) after all corrections shown on this

IN ABSTRACTS AND SUMMARIES, FREIGHT RECEIVED.

DEPARTMENT.

FREIGHT AUDITOR.

in their Abstracts and Summaries of Freight Received.

.....R..... .....189...

maries (forms 25A, 25E, 26 and 26S), of freight received at your station; also corrected

of..... .....189....

AS CORRECTED.

Weight	Freight Chgs.		Miscellaneous Chgs.		Advanced Charges	Inter-line Charges Prepaid	Remarks
	Unpaid	Prepaid	Unpaid	Prepaid			

station records.

ould at once communicate with the freight auditor, when the necessary explanations will be

agent must notify the forwarding agents at once, requesting copies for entry upon the station

be forwarded to the freight auditor until this notice has been received. The total weight for inter-line freight received must agree with the total weight of the received side of the notice have been made.

No. 75.
Size 12x19 in.

Freight Auditor's Notice to Agents of Errors and Omissions in Abstracts and Summaries, Freight Forwarded.

ACCOUNTING DEPARTMENT

Office of the Freight Auditor.

Freight Auditor's Notice to Agents of Errors and Omissions in their Abstracts and Summaries of Freight Forwarded.

To agent at _____ station, on _____ A _____ 189__

Below please find statement of errors and omissions in your monthly abstracts and summaries (forms 85, 85D, 86 and 86S) of freight forwarded from your station; also corrected totals of forwarded side of summary (form 86) for month of _____ 189__

As reported											As corrected									
Weight	Freight charges		Miscellaneous charges		Advanced charges.	Inter-line charges prepaid.	To	Date of W. B.	Way-bill No.		Weight	Freight charges		Miscellaneous charges		Advanced charges.	Inter-line charges prepaid.	Remarks			
	Unpaid.	Prepaid.	Unpaid.	Prepaid.								Unpaid.	Prepaid.	Unpaid.	Prepaid.					

No. 77.
Size 11x18 in.

Agent's Return of Amounts Charged, Collected and Refunded for Car Service.

TO THE FREIGHT AUDITOR:

Below please find a statement of amounts charged, collected and refunded for car service at

_____ *station, during* _____ *189—*

_____ *Agent.*

Date of Way-Bill	Car No.	Way-Bill No.	Station Way-Bill'd from.	Road and Junction. (Name of road from which and junction at which received, way-bills may be missing.)	If car has been consigned, show to what station.	Month in which collection is charged on station accounts.	Car Service Charges. Amount Charged.	Amount Collected.	Amt. Refunded. (Show such refunded on line to opposite.)	Remarks.
						Totals.				

No. 78.
Size 11x13 in.

Record of Amounts Charged, Collected and Refunded for Car Service.

The following is a record of amounts charged, collected and refunded for car service at
station, during *189*
Agent.

Date of Way-Bill.	Car No.	Way-Bill No.	Station Way-Billed from.	Road and Junction. (Name of road from which and junction at which interline way-bills were received.)	Car Reassigned to	Collection was charged in station account for month of	Car Service Charges. Amount Charged.	Amount Collected.	Amount Refunded.	Remarks.
						Totals.				

[NOTE.—This form is supplementary to No. 77, both forms being filled up at one writing under the Multiplex System.]

No. 79.
Size 8½x14 in.

RETURN FOR FREIGHT RECEIVED TO BE MANIPULATED IN TRANSIT.

To the Freight Auditor:

Below please find statement of ..... (Name of commodity.) ..... received

at ..... station, to be ..... (How manipulated.) ..... in transit

for ..... (Final destination.) ..... station, for account of ..... (Name of individual or firm.) .....

during the month of ..... 189.....

..... Agent.

	Date of W.-B.	W. -bill No.	Car No.	Received from	Description of freight	Weights	Charges
This column must not be used by agents.							

No. 80.
Size 8½x14 in.

RETURN FOR FREIGHT FORWARDED AFTER HAVING BEEN MANIPULATED IN TRANSIT.

To the Freight Auditor:

Below please find statement of the product of.....
(Name of original commodity.)

forwarded from.....station, after having been.....in
(How manipulated.)

transit for.....for account of.....during
(Final destination.) (Name of individual or firm.)

the month of..... .....189 .....

.....Agent.

	Date of W.-B.	Way-bill No.	Car No.	Forwarded to	Kind of Product	Weights	Charges
This column must not be used by agents.							

No. 81.
Size 11x15½ in.

RECORD OF FREIGHT MANIPULATED IN TRANSIT.

.....R.....CO.,

in account with.....at..... station.
(Name of individual or firm.)

.....Received to be.....in transit. Product of.....Shipped to.....
(Name of Commodity.) (How manipulated.) (Name of original commodity.)

Date of W.-B.	Way-bill No.	Car No.	Received from	Weight	Freight Chgs.	Date of W.-B.	Way-bill No.	Car No.	Kind of Product	Weight

No. 82.
Size 4¼ x 8¾ in.

FORM OF REQUEST FOR VOUCHER.

TO THE FREIGHT AUDITOR: _____ Station.

_____ 18__

DEAR SIR:—Herewith find completed bills of lading covering government freight way-billed to this station:

Bill of Lading.		WAY-BILL					Amount of Uncollected Freight Charges.
Date.	No.	Date.	Car Number.	W.-B. Number.	Station From.	Desc. of Articles.	
						Total Amount,	

Please issue relief voucher in my favor for above named amount.

_____ Agent.

No. 83.
Size 5¼x8½ in.

ADVICE OF SPECIAL JOURNAL BILL.

NOTE.—This advice must be carefully preserved as it forms an important part of the station records. It must be attached to Forms 1087 and 1088 for the month in which the credit is given as soon as these forms are received.

ACCOUNTING DEPARTMENT.

OFFICE OF THE FREIGHT AUDITOR.

No._____

ADVICE OF SPECIAL JOURNAL VOUCHER.

*Chicago,*_____ *189*___

*To*_____ *agent at*_____ *station.*

*You will receive credit as shown below in the settlement of*_____ *189*___ *accounts.*

*On account of*_____ *to*_____ *way-bill No.*_____ *dated*_____ *189*___

	Weight.	Freight charges.		Miscellaneous charges. (Specify for what purpose.)		Advanced charges.	Inter-line charges prepaid. (Specify for what purpose.)
		Unpaid.	Prepaid.	Unpaid.	Prepaid.		
*Charged in*_____ *189*___							
Should be in account,							
Difference to your Cr.,							

*Entry made necessary on account of*_____

INSTRUCTIONS.—Correct all station records in accordance with the above. If this item is taken up as a special entry on the face of the monthly balance sheet, the number of this advice must be given.

Freight Auditor.

*Per*_____

No 84.
Size 5¼x8½ in.

ADVICE OF SPECIAL JOURNAL VOUCHER.

NOTE.—This advice must be carefully preserved as it forms an important part of the station records. It must be attached to Forms 1057 and 1058 for the month in which the debit is given as soon as these forms are received.

ACCOUNTING DEPARTMENT.

OFFICE OF THE FREIGHT AUDITOR.

No._____

ADVICE OF SPECIAL JOURNAL BILL.

*Chicago,*_____ *189*___

*To*_____ *agent at*_____ *station.*

*You will be debited as shown below in the settlement of*_____ *189*___ *accounts.*

*On account of*_____ *to*_____ *way-bill No.*_____ *dated*_____ *189*___

	Weight.	Freight charges.		Miscellaneous charges. (Specify for what purpose.)		Advanced charges.	Inter-line charges prepaid. (Specify for what purpose.)
		Unpaid.	Prepaid.	Unpaid.	Prepaid.		
*Charged in*_____ *189*___							
Should be in account, - -							
Difference to your Dr., -							

*Entry made necessary on account of*_____

INSTRUCTIONS.—Correct all station records in accordance with the above. If this item is taken up as a special entry on the face of the monthly balance sheet, the number of this advice must be given.

Freight Auditor.

*Per*_____

No. 85.
Size 5¼x8 in.

RECEIPT FOR OVERCHARGE.—ORIGINAL.

Receipt No.....

$.....100 .....Station,.....189.....

Received of the.....Co.,

.....Dollars,
100

for overcharges on freight as per statement below, originating at.....destined to.....

Bill' Lading No....., Dated..... .....189.....; issued by.....Agent.....Co.

Advanced charges per Bill' Lading $.....Consignor.....Consignee.....

Received from.....Line; way-billed from.....to.....

.....

Date 189....	Car No.	W.-B. No.	Articles	Weight	Charges To Rate		Charges To Rate		Through Charges Rate	

Agent's Claim No.....

The Duplicate receipt is same as the original except that it is printed with different colored ink.

No. 86.
Size 5¼x8 in.

RECORD OF OVERCHARGE REFUNDED.

No.....

$.....100 .....Station,.....189.....

The following amount has been refunded by the.....Co.,

viz.:.....100 Dollars,

for overcharges on freight as per statement below, originating at.....destined to.....

Bill' Lading No....., Dated.....189.....; issued by..... .....Agent.....Co.

Advanced charges per Bill' Lading $.....Consignor.....Consignee.....

Received from..... .....Line; way-billed from..... .....to.....

Refunded to.....

Date 189....	Car No.	W.-B. No.	Articles	Weight	Charges To Rate		Charges To Rate		Through Charges Rate	

Agent's Claim No.....

[NOTE.—This form is supplementary to No. 85, both forms, as well as a duplicate of No. 85, being filled up at one writing under the Multiplex System.]

No. 87. **BILL OF LADING.—ORIGINAL.**

_____ 18

Received from _____ a receipt or bill of lading of the _____

for the following described packages; showing the same to have been received by that line in apparent good order, contents and value unknown, marked and numbered as per margin; said packages to be transported over the line of the _____ railway company, subject to the conditions and regulations of the published tariffs of said company, to _____, and delivered, after payment of freight, in like good order, with the reservations named below, to _____ a company or carrier (if the same are to be forwarded beyond the line of this company's road), to be carried to the place of destination; it being expressly agreed that the responsibility of this company as a common carrier, or otherwise, shall cease at this company's depot at which the same are to be delivered to such carrier; but this company guarantees that the rate of freight for the transportation of said packages, from the place where delivered to this company to destination, viz.: _____, shall not exceed _____ per hundred pounds, and charges advanced by this company, provided contents of packages are correctly stated in railroad receipts, original and duplicate, on which this bill of lading is issued, and subject to re-inspection and re-weighing, this company reserving the right to alter classification or weight after bill of lading has been issued (should any error be found by the proper inspector in charge), thereby altering rates and charges; and subject further to the following conditions:

This company shall not be responsible for the loss of packages, the contents of which are unknown; nor for leakage of any kind of liquids, breakage of any kind of glass, carboys of acids, or articles packed in glass, stoves or stove furniture, castings, machinery, carriages, furniture, musical instruments of any kind, packages of eggs, or for loss or damage on hay, hemp, cotton, or any article whose bulk renders it necessary to transport it in open cars, nor for damage to perishable property of any kind, occasioned by delays from any cause, or change of weather, nor for any loss of weight of grain or coffee in bags, or rice in tierces, nor for loss of nuts in bags, or lemons or oranges in boxes not covered by canvas, nor for damage or loss by fire, nor for loss or damage on the lakes or rivers; unless it can be shown that such damage or loss occurred through the negligence or default of the agents of this company. It is further especially agreed, that for all loss and damage occurring in the transit of said packages, the legal remedy shall be against the particular carrier or forwarder only in whose custody the said packages may actually be at the time of the happening thereof; it being UNDERSTOOD that the _____ railway company assumes no other responsibility for their safe carriage or safety, than may be incurred on its own road. In case of loss or damage, the value of the property at point and time of shipment shall in all cases govern claims for such loss or damage. All packages subject to charges for cooperage, if necessary.

☞ THE ORIGINAL BILL OF LADING ONLY IS NEGOTIABLE, and it must be presented without alteration or erasure. Copies are furnished for those concerned, but are valueless, except as evidence that an original bill of lading has been issued

MARKS AND CONSIGNEE.	No. OF PACKAGES.	DESCRIPTION OF ARTICLES.	SAID TO WEIGH.
Rate of freight per 100 lbs., ...			
Subject to difference in classifications.			
From			
To			

_____ AGENT.

No. 88.

GUARANTY FOR FREIGHT CHARGES.

_____station,_____18

_____hereby guarant to the _____railway company, and connecting lines, the whole amount of freight charges that will accrue on the articles mentioned below, from this station to the point of destination; and also all cha ges that have been advanced by said _____railway company at this point. And it is understood and expressly agreed to by the signer hereof, that in case the consignee refuses to pay the charges, the undersigned will pay them; or in case the consignee cannot be found, and never calls for the goods, the undersigned will pay the charges and relieve the company and connecting lines of the same.

MARKS.	ARTICLES.	WEIGHT.

_____Guarantor.

Agents will require this guaranty to be signed in duplicate—the original to be placed on file, and the duplicate attached to the way-bill accompanying the freight. The person or persons signing the guaranty must be responsible. In instances where no guaranty can be given by a responsible guarantor, agents may receive the property on pre-payment of charges to point where goods are billed, where they will be offered to connecting line, and if refused, the consignee will be notified and the property stored subject to his order.

No. 89. CONDUCTORS' RETURN OF FREIGHT CARRIED IN THEIR TRAINS.

TO THE FREIGHT AUDITOR:

The following is a correct statement of freight hauled in train No._____run by me between_____station, and_____station, _____18____

_____Conductor

Date of way-bill. (Give name of month and date.)	No. of way-bill.	No. of car.	FROM	TO	Local charges.	REMARKS.

No. 90.

Association of American Railroads Form No. 101 A.

INTERLINE WAY-BILL

NORTH AND SOUTH RAILROAD CO.

FROM _____ TO _____ DATE _____ 189__

ROUTE

via Junction	via Junction	via Junction	via Junction	via Junction

Gross, Tare and Net Weight of the Load Passing by or Offered at this Office, where the car is Weighed.

WAY-BILL { SERIES. _____ No. _____

CAR INT. _____ CAR No. _____

TRANSFERRED INTO

INT. _____ No. _____ AT _____

INT. _____ No. _____ AT _____

WEIGH THIS CAR AT _____ MARKED CAPACITY OF CAR _____ LBS.

STOP THIS CAR AT _____ FOR _____

CONSIGNOR. Connecting Line Reference, Original Car and Way-Bill Numbers, and Point of Shipment	MARKS, CONSIGNEE AND DESTINATION	No. of Pkgs.	ARTICLES AND CLASSIFICATION Conditions (O. R., C. R., Rs., Bns., etc.)	WEIGHT	Rate and Authority	FREIGHT.	ADVANCES.	PREPAID.	
	Boston, Mass. Via N Y Station, Steamer, Via Pier No.								

Junction Agents receiving this Way-Bill from Connecting Line must stamp at the spaces below, in consecutive order, the names of their stations and date they (or Bill) is received.

1	2	3	4
Stamp of Junction Forwarding Agt.	Stamp of Junction Forwarding Agt.	Stamp of Junction Forwarding Agt.	Stamp of Junction Forwarding Agt.

AGENT AT

DESTN. WILL HEREON

STATION STAMP THE

DATE RECEIVED.

EARNINGS.

ROADS.	PER CENTS.	DIVISIONS.
TOTAL.		

No. 90A.

Administrative Association Standard Form No. 101.

INTERLINE WAY-BILL.

NORTH AND SOUTH RAILROAD CO.

FROM _____ TO _____ DATE _____ 189

ROUTE

via Junction	via Junction	via Junction	via Junction	via Junction
Line	Line	Line	Line	Line
Agt.	Agt.	Agt.	Agt.	Agt.

Note.—The car mark or car initial and number is to appear in the space below, and not in words.

WAY-BILL { SERIES _____ No. _____

CAR INT. _____ CAR No. _____

TRANSFERRED INTO

INT. _____ No. _____ AT _____

INT. _____ No. _____ AT _____

WEIGH THIS CAR AT _____ MARKED CAPACITY OF CAR _____ LBS.

STOP THIS CAR AT _____ FOR _____

*When a through bill is used and the shipment is to be re-weighed en route, the sub-divisions must be shown in the rate column in road order, noting separate each proportion the initial of the road to which it belongs.

CONSIGNOR. Consignee, Line, Express, Division, Car Company, Individual or Firm of Shipper	MARKS, CONSIGNEE AND DESTINATION	No. of Pcks.	ARTICLES AND CLASSIFICATION CONDITIONS (O. R., C. R., R., Ch., etc.)	WEIGHT	RATE AND METHOD (*)	FREIGHT	ADVANCES	PREPAID	
	Boxes. Length, 54 x 27 Section. Thickness, 54 x 82 Section.								

AGENTS OF JUNCTION STATIONS RECEIVING THIS WAY-BILL FROM CONNECTING LINE MUST STAMP AT THE SPACES BELOW, IN CONSECUTIVE ORDER, THE NAMES OF THOSE STATIONS AND DATE UPON WHICH THE WAY-BILL IS RECEIVED.

1	2	3	4	5	6
Stamp of Junction forwarding agt.	Stamp of Junction forwarding agt.	Stamp of Junction forwarding agt.	Stamp of Junction forwarding agt.	Stamp of Junction forwarding agt.	Stamp of Junction forwarding agt.

AGENT AT _____ DESTINATION WILL STAMP THE DATE RECEIVED HEREIN

No. 91.
FREIGHT BILL.

ACCOUNTANT'S ASSOCIATION STANDARD FORM No. 109.

CONSIGNEE _____ STATION _____ 189__

DESTINATION _____ VIA _____

To NORTH & SOUTH RAILROAD CO., DR. PRO. _____

FOR CHARGES ON ARTICLES WAY-BILLED FROM _____ VIA _____

DATE OF WAY-BILL 189__	NO. OF PKGS.	ARTICLES AND MARKS (This bill to be written with ink.)	WEIGHT	RATE	FREIGHT	ADVANCES
SERIES AND NUMBER OF WAY-BILL						
CAR INITIALS AND NUMBER						
CONSIGNOR		(SIZE 5¾ X 8¼ IN.)				
CONNECTING LINE REFERENCE						
ORIGINAL CAR						
ORIGINAL WAY-BILL NUMBER						
ORIGINAL POINT OF SHIPMENT						

RECEIVED PAYMENT _____ AGENT

PER _____ CASHIER

_____ 189__

TOTAL TO COLLECT, -

DRAYAGE, - - - -

(THIS SPACE IS PROVIDED FOR SUCH RULES AND INSTRUCTIONS AS ARE CONSIDERED NECESSARY BY EACH COMPANY ADOPTING THE FORM.)

No. 92.
CARD WAY-BILL

_____ Car No. _____

To _____

Via { _____ / _____

Contents _____

ACCOUNTANT'S ASSOCIATION STANDARD FORM NO. 111.

NORTH & SOUTH R. R. CO

CARD WAY-BILL No. _____

From _____

Consignor _____

SIZE 3½ X 6½ IN

Consignee _____

Destination _____

PREPAID, $	COLLECT, $
ESTIMATED WEIGHT	ACTUAL WEIGHT
WHERE WEIGHED	Gross
	Tare
189	Net

Date _____ 189 _____ Agent

Transferred to _____ Car No _____

At _____ Date _____ 189

FULL INFORMATION MUST BE GIVEN ON THE BACK OF THIS CARD WAY-BILL, AS FOLLOWS:
1.—AS TO RE-ICING.
2.—IF THE CAR SHOULD BE SET OUT IN TRANSIT.
3.—RECORD OF MOVEMENTS, ETC.
4.—IN CASE OF ACCIDENT.
5.—EACH ENDORSEMENT MUST BE DATED AND SIGNED BY THE EMPLOYE MAKING THE SAME.

No. 93.

[Accountants' Ass'n Standard. Size, 8½x7. Form No. 102.]

.....Company.

DAILY REPORT.

Daily statement of Interline Way-bills forwarded to stations on the line of

.....Company.....189.....

NOTE.—The columns for Weight and Charges to be used only when agreed upon.

Way-bill		Station from	Station to	Weight	Freight	Advances	Prepaid	
Series	No.							

.....Auditor.

No. 94.

[Accountants' Ass'n Standard. Size, 8½x14 inches. Form No. 104.]

.....Company,

ACCOUNTING DEPARTMENT.

ABSTRACT.

Abstract of Interline Way-bills received from Stations on the line of the.....Company, via.....for the month of .....189.....

NOTE.—The columns for Car No. and Initial and Kind of Freight to be used, only, when agreed upon.

Way-bill		Car		Kind of Freight	Weight	Freight	Ad-vances	Prepaid	
Date	Series & No.	No.	Initial						
	From.....			Station to.....		Station	Via.....	.....	

APPENDIX C.

THE WESTERN CLASSIFICATION.

EXPLANATION OF CHARACTERS.—The Class is given opposite each article. 1, 2, 3, 4 and 5 stand for First, Second, Third, Fourth and Fifth Classes, respectively. 1½ for One and One-Half Times First Class. D 1 for Double First Class. 2½ for Two and One-Half Times First Class. 3 t 1 for Three Times First Class. 4 t 1 for Four Times First Class. (Progression of Classes above 8 t 1 is by whole Classes.) C. R. for Carrier's Risk. O. R. for Owner's Risk. O. R. B. for Owner's Risk of Breakage. O. R. C. for Owner's Risk of Chafing. O. R. L. for Owner's Risk of Leakage. O. R. R. for Owner's Risk of Rubbing. S. U. for Set Up. K. D. for Knocked Down. C. L. for Car Load. L. C. L. for Less than Car Load. P. P. for Prepaid. N. O. S. for Not Otherwise Specified in this Classification. Classes A, B, C, D, and E refer to Table of Rates.

When articles are not classified, or not clearly analogous to articles which are, a special ruling must be asked for.

The classification on articles marked * has been changed since last issue.

A	C. L.
Advertising Boards, in bundles	3
Advertising Matter N. O. S. (printed matter and articles which are strictly limited to advertising purposes, and not adapted to other uses), and Almanacs, bxd. or in bdls. O. R. B., tearing or wet, prepaid	1 . . 3
Advertising Matter (printed matter and articles which are strictly limited to advertising purposes and not adapted to other uses), *not to exceed 500 lbs.*, O. R. B., tearing or wet, released, may be shipped with car loads of articles advertised at the car load rate of article shipped.	
Printed Advertising Matter, not framed, may be shipped in same packages with articles advertised at the same rating as the articles advertised.	
*Agricultural Implements, also parts of Agricultural Implements and Wind Mills, returned to manufacturers for repairs, at O. R., of breaking and chafing, will be charged half tariff rates when returned by same railroad or railroads as originally forwarded;	

A	C. L.
Agr'l Impl'ts, Returned.—Continued. when returned by other railroad or railroads than originally forwarded by, full tariff rates will be charged.	
Agricultural Implements:	
*Note.—Following Ratings will apply only when small parts of Agricultural Implements loaded on open cars are shipped at owner's risk of loss (see Rule 4).	
Agricultural Implements (not including Hand Implements), at O. R. of breaking and chafing. (See Rule 13)	A
Agricultural Implements, in L. C. L., O. R. B. and C., as follows:	
Agricultural Implements, light and bulky, N. O. S.:	
Set up	D 1
K. D. flat, in bdls	1
Beet Harvesters:	
Set up	1
K. D., in bdls	2
K. D. boxed or crated	3
Binder Trucks	1
Binding Attachment for Harvesting Machines, boxed or crated	3
Bundle Carriers, in bundles	3
Check Rowers	2
Check Rower Wire	3

READ RULES AND CONDITIONS CAREFULLY.

INDEX.

This volume is carefully Indexed, but for the convenience of the reader and to render the book easier to handle, the Index is included (with a full Index of the whole work) in volume Twelve under the title "GENERAL INDEX." This "GENERAL INDEX" is also, in a measure, an Encyclopedia of Railway Knowledge.

MARSHALL M. KIRKMAN'S WORKS.

THE SCIENCE OF RAILWAYS.

A Library of Reference and Instruction, portraying the methods and principles connected with the organization, location, capitalization, construction, maintenance, equipment, motive power, operation and administration of railroads, profusely illustrated with engravings of railway appliances expressly prepared for the work. It is a treasury of research and practical experience portraying truly and vividly the practices of the great art of railway transportation in their highest and best forms.

"A work having the unique distinction of being both comprehensive and thorough. It will never cease to be of great value."—Marvin Hughitt, President, Chicago & Northwestern Railway.

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